

**Course Syllabus**  
**Management 122: Management Accounting**  
**Spring 2019**

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Office Hours: Wednesday 12:15 to 3:15

Course Objective: To learn how to use accounting information to assist in managerial decision making, focusing on the measurement and analysis of an organization's costs. The course is divided into three themes:

- 1) The allocation of costs to products
- 2) Using accounting information to make decisions
- 3) Using accounting information to control the firm

Required Text: Garrison, Noreen, and Brewer, *Managerial Accounting*, 16<sup>th</sup> edition.

There will also be three supplemental handouts, one for each of the three sections of the course (available on CCLE, not actually handed out in class).

Reading assignments are on the following page. Chapter appendices need not be read, except for chapter 11.

Grading: Quizzes (April 16 and May 21) 10%  
Midterm (May 2) 40%  
Final (June 12) 50%

Course Schedule:

<b>Date</b>	<b>Reading</b>	<b>Subject</b>
<b>Part I: Cost Accounting</b>		
4/2		Introduction
4/4	Ch. 1	Basic Cost Concepts
4/9	Ch. 2, H1 (part 1)	Cost Allocation
4/11	Ch. 7, H1 (part 2)	Activity Based Costing
<b>Part II: Operational Decision Making</b>		
<b>4/16</b>	Ch. 5, H2 (intro)	<b>Quiz 1</b>
		Overview of Decision Making
4/18		CVP Analysis
4/23	Ch. 12, H2 (part 1)	Differential Cost Analysis
4/25		Differential Cost Analysis (cont.)
4/30		Differential Cost Analysis (cont.)
<b>5/2</b>	<b>Midterm</b>	
5/7	H2 (part 2)	Multi-product Analysis
5/9	Ch. 13	Multi-product Analysis (cont.)
5/14		Multi-period Analysis
<b>Part III: Internal Control Issues</b>		
5/16	Ch. 8, H3 (intro)	Budgeting
<b>5/21</b>	Ch. 9, H3 (parts 1-2)	<b>Quiz 2</b>
		Variance Analysis
5/23	Ch. 10, H3 (parts 3-4)	Variance Analysis (cont.)
5/28		Variance Analysis (cont.)
5/30	Ch. 11	Decentralization
6/4		Decentralization (cont.)
6/6	Ch. 11A	Transfer pricing

Reading: H# refers to that number handout and Ch. # refers to that chapter in GNB.