

ACCT 2302 : Principles of Managerial Accounting

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. Three hours lecture per week.

Credits 3

Lecture Hours 3

Lab Hours 0

Clinical Hours 0

CIP

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Prerequisites

ACCT 2301 with a C or better or consent of instructor.