

UIC
The University of Illinois at Chicago
College of Business Administration
Department of Accounting

ACTG 326 – Managerial Accounting
Professor: Ahmed Riahi -Belkaoui
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Class Lectures: To be announced
Office Hours: To be announced
Prerequisites: A grade of C (B for Accounting majors) or higher in *both* Accounting 110 & 111, or a passing grade in the Departmental Accounting Qualifying examination for accounting majors.
Credit: 3 credit hours

Catalog Course Description: Design of cost accounting systems, alternate costing methods, costing for decision making, budgeting and performance evaluation.

Course Objectives:

This course emphasizes the use of accounting data for management decision making, planning, and control. The focus is on the internal use of and generation of cost data by management as opposed to external reporting. The course will be broadly divided into the following three sections:

1. Accounting for Planning & Control; including performance evaluation.
2. Accounting for Management of Costs and identification of actual product costs.
3. Accounting for non-routine managerial decision making with particular emphasis on pricing decisions.

Course Materials:

Required Texts: Horngren, Foster, and Datar, Cost Accounting: A Managerial Emphasis, Tenth Edition, 2000. Prentice Hall, ISBN#0-13-084371-7.

Recommended: Study Guide and Student Solutions Manual Accompanying Horngren, Foster, and Datar, 2000. Prentice Hall.

Course Website: www.uic.edu/~belkaoui/

All materials pertaining to the course can be found at the above WEB site, including lecture notes and cases.

Class Schedule:

There is a considerable amount of material covered in this course, and it is essential that you stay current with the readings and assignments. It is expected that you complete the readings, problems, and cases before they are covered in class.

Course Requirements and Grading:

Team Assignments	15%
Midterm	40%
Final Exam	<u>45%</u>
Total	100%

**Class Schedule of Assignments
(Tentative and Subject to Change)**

Session 1:	<u>Topic:</u> Introduction to Cost Concepts <u>Read:</u> Chapter 1 and 2 <u>Assignment:</u> Review Material from Actg 111, 2-28, 2-29, and 2-36.
Session 2:	<u>Topic:</u> Cost-Estimating Techniques <u>Read:</u> Chapter 10 <u>Assignment:</u> 10-18, 10-19, 10-23
Session 3:	<u>Topic:</u> Cost-Volume-Profit Analysis <u>Read:</u> Chapter 3 <u>Assignment:</u> 3-26, 3-27
Session 4:	<u>Topic:</u> Accumulation for Product Costing: Job Costing <u>Read:</u> Chapter 4 <u>Assignment:</u> 4-16, 4-21
Session 5 & 6:	<u>Topic:</u> Cost-Accumulation for Product Costing: Process-Costing <u>Read:</u> Chapters 17-18 and 15 <u>Assignment:</u> 17-24, 17-25, and 17-26
Session 7:	<u>Topic:</u> Direct Versus Absorption Costing <u>Read:</u> Chapter 9 <u>Assignment:</u> 9-16, 9-17

*****NOTE: MID-TERM EXAM**

Class Schedule of Assignments Continued

Session 8 & 9:	<u>Topic:</u> Cost Allocation <u>Read:</u> Chapters 14, 15, & 5 <u>Assignment:</u> 14-25, 14-26
Session 10:	<u>Topic:</u> Planning & Budgeting <u>Read:</u> Chapter 6 & 13 <u>Assignment:</u> 6-30
Session 11 & 12:	<u>Topic:</u> Control Principles <u>Read:</u> Chapters 7, 8, and 16 <u>Assignment:</u> To be announced in class.
Session 13:	<u>Topic:</u> Performance Evaluation and Decision Making <u>Read:</u> Chapter 23, 11, and 12 <u>Assignment:</u> To be announced in class.
Session 14:	<u>Topic:</u> Transfer Pricing <u>Read:</u> Chapter 22 <u>Assignment:</u> To be announced in class.
Session 15:	<u>Topic:</u> Capital Budgeting and JIT <u>Read:</u> Chapter 21 and 20 <u>Assignment:</u> To be announced in class.

***NOTE FINAL EXAM (See schedule in current timetable for place and time)