ACC 5325
Seminar in Managerial Accounting
Three semester hours.
An in-depth study of the theories and concepts upon which managerial accounting is based, including foundations in accounting, organizational behavior and the decision sciences. Emphasis upon understanding how accounting, behavioral, and decision theories are combined to form the basis for an effective managerial accounting system within the context of the business entity. Topics covered include activity-based costing, cost allocation methodology, use of cost pools, two-stage cost assignment, capacity issues, and target costing. Prerequisite: ACC 3340 5300 or equivalent with a grade of "C" or better.

Approval:

Chair

Signature

Date

Department Curriculum Committee
Chair

Jacqueline Mayfield  2-10-12

Department

Chair

Lisa

College Curriculum Committee

Dean

R. Stephen Sears  2/15/2012

04/2011