

## **ACG 5075: Managerial Accounting**

**Course Objective:** ACG 5075 extends your study of financial accounting to the art and theory of using accounting products (such as the cost of some service or the profitability of some product line) in the management of an organization. Numerous accounting techniques enter in this forum (e.g., activity based costing and flexible budgets).

**Course Description:** Course design emphasizes the central, core ideas in managerial accounting. It also makes extensive use of economic foundations. It is fast paced, focused on fundamentals, and a heavy consumer of laptops.

**Prerequisites:** ACG 5005

**Textbook:** The required text is J. Demski, Managerial Uses of Accounting Information, 2nd edition, (Springer Science+Business Media, 2008). You should also acquire a copy of Harvard Business Case 9-190-089, "Destin Brass Products Co" (either from HBS or Target Copy). All other materials will (eventually) be posted on the class website, <http://web.mac.com/jdemski/iWeb/Site/portal.html>

**Grading:** Your grade will be determined by your performance on a final examination and by your class participation. It is essential you prepare for and attend each and every class. The approximate weighting is as follows:

- Class participation: 25%
- Comprehensive final: 75%

The exam date and time are not negotiable. No makeup exam will be given. Any grade of incomplete will be resolved by taking the final exam the next time ACG 5075 is offered.