

ACCT235L : Managerial Accounting

The study of the use of accounting information for management decision-making purposes in the manufacturing and service environments. Cost behavior and classification, as well as cost-volume-profit analysis, differential cost analysis and absorption vs. variable costing principles, will be applied to cost and volume control, pricing, and other management decisions. The student will learn to develop budgets and evaluate performance internally. Special considerations of decentralized operations and capital investment decisions will be studied. The student will be exposed to current trends in the global business environment, including the principles of activity-based costing, Just-in-Time manufacturing, and the theory of constraints.

Credits 3

Lab Hours 0

Class Hours 3

Prerequisite Courses

[ACCT132L: Accounting II](#)