

Content outline



**ASSIGN
BUSTER**

Week One Content Outline: Decision Making OBJECTIVE: Explain the role of budgets and performance reports in the management decision-making process. Resource: Ch. 1 of Introduction to Management

AccountingContent ??? Managerial Accounting, the Business Organization, and Professional Ethics (in Horngren, Sundem, Stratton, Burgstahler, & Schatzberg) o Management by Exception (pp. 11-14) OBJECTIVE: Evaluate the role of ethics in accounting decision making. Resource: Ch. 1 of Introduction to Management AccountingContent ??? Managerial Accounting, the Business Organization, and Professional Ethics (in Horngren et al.

) o Importance of Ethics (pp. 8-10) OBJECTIVE: Evaluate relevant accounting information for business decision making. Resource: Ch. 5 & 6 of Introduction to Management AccountingContent ??? Relevant Information for Decision Making with a Focus on Pricing Decisions (in Horngren et al.) o The Concept of Relevance (pp.

198-203) o Pricing Special Sales Orders (pp. 203-209) o Basic Principles for Pricing Decisions (pp. 209-212) o General Influences on Pricing in Practice (pp. 212-213) o Cost-Plus Pricing (pp. 213-219) o Target Costing (pp. 220-224) ??? Relevant Information for Decision Making with a Focus on Operational Decisions (in Horngren et al.

) o Analyzing Relevant Information: Focusing on Futuristic and Differential Attributes (pp. 248-251) o Make-or-Buy Decisions (pp. 251-256) o Deletion or Addition of Products, Services, or Departments (pp. 257-259) o Optional Use of Limited Resources: Product-Mix Decisions (pp. 260-261) o Joint Product Costs: Sell or Process Further Decisions (pp.

262-263) o Keeping or Replacing Equipment (pp. 263-267) o Identify Irrelevant or Misspecified Costs (pp. 267-268) o Conflict Between Decision Making and Performance Evaluation (pp. 268-270)Note: The information above is intended to help you complete your assignments. Be sure to read chapters in their entirety, as indicated in the syllabus. Additional information from sections not outlined above may be needed for classroom discussions.

Page numbers refer to PDF versions of the textbooks.