







Course Description – Curriculum

Subject: 2601224 Managerial Accounting

MNGL ACCTG

Credits: 3(3-0-6)

Course Condition: Prerequisite: 2601120 <u>OR</u> 2601121

Description: Role of managerial accounting; basic cost concepts and classifications; product costing; job costing; process costing; activity-based costing; full costing and variable costing; cost-volume-profit analysis; analysis of costs for decision making; standard costing and variance analysis; budgeting; responsibility accounting and performance evaluation; pricing and transfer pricing.

