

Credits

Topic: What Is and Why Use Managerial Accounting? 1

1. Cost Accounting: Information for Decision Making: *Chapter 1 by Lanen, Anderson, Maher, 2014* 2
2. Cost Concepts and Behavior: *Chapter 2 by Lanen, Anderson, Maher, 2014* 38

Topic: Costing Products 85

3. Fundamentals of Cost Analysis for Decision Making: *Chapter 4 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014* 86
4. Cost Estimation: *Chapter 5 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014* 130
5. Bridgeton Industries: Automotive Component & Fabrication Plant: *Harvard Business Publishing* 177
6. Discussion Questions: Bridgeton Industries: *Instructor submitted material* 184

Topic: Allocating Costs Using Multiple Cost Drivers 185

7. Fundamentals of Product and Service Costing: *Chapter 6 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014* 186
8. Seligram, Inc.: Electronic Testing Operations: *Harvard Business Publishing* 217
9. Discussion Questions: Seligram ETO: *Instructor submitted material* 228

Topic: Activity-Based Costing (ABC) 229

10. Activity-Based Costing: *Chapter 9 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014* 230
11. John Deere Component Works (A): *Harvard Business Publishing* 277
12. John Deere Component Works (B): *Harvard Business Publishing* 296
13. Discussion Questions: John Deere Component Works (JDCW): *Instructor submitted material* 304

Topic: Managing and Pricing Activities 305

14. Fundamentals of Cost Management: *Chapter 10 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014* 306
15. Owens & Minor, Inc. (A): *Harvard Business Publishing* 345
16. Discussion Questions: Owens & Minor, Inc.: *Instructor submitted material* 362

Topic: Costing Strategically 363

17. Mueller-Lehmkuhl GmbH: *Harvard Business Publishing* 365
18. Discussion Questions: Mueller-Lehmkuhl GmbH: *Instructor submitted material* 378

Topic: Planning and Control 379

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| 19. Fundamentals of Management Control Systems: <i>Chapter 12 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 380 |
| 20. Planning and Budgeting: <i>Chapter 13 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 414 |
| 21. Nordstrom: Dissension in the Ranks? (A): <i>Harvard Business Publishing</i> | 457 |
| 22. Discussion Questions: Nordstrom: Dissension in the Ranks? (A): <i>Instructor submitted material</i> | 481 |
| Topic: Evaluating Segment Performance 483 | |
| 23. Business Unit Performance Measurement: <i>Chapter 14 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 484 |
| 24. Discussion Questions: Barrows Consumer Products (A): <i>Instructor submitted material</i> | 518 |
| Topic: Interpreting Budget Variances 519 | |
| 25. Fundamentals of Variance Analysis: <i>Chapter 16 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 520 |
| 26. Additional Topics in Variance Analysis: <i>Chapter 17 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 564 |
| 27. Budgeting and Performance Evaluation at the Berkshire Toy Company: <i>Instructor submitted material</i> | 596 |
| 28. Discussion Questions: Berkshire Toy Company: <i>Instructor submitted material</i> | 624 |
| Topic: Pricing Internal Transfers 625 | |
| 29. Transfer Pricing: <i>Chapter 15 from Fundamentals of Cost Accounting, Fourth Edition by Lanen, Anderson, Maher, 2014</i> | 626 |
| 30. Chemical Bank: Allocation of Profits: <i>Harvard Business Publishing</i> | 663 |
| 31. Discussion Questions: Chemical Bank: <i>Instructor submitted material</i> | 680 |
| Topic: Controlling in Strategic Contexts 681 | |
| 32. Polysar Ltd.: <i>Harvard Business Publishing</i> | 683 |
| 33. Discussion Questions: Polysar: <i>Instructor submitted material</i> | 696 |
| Practice Exam Case & Suggested Solutions 697 | |
| 34. Mock Final Examination: <i>Instructor submitted material</i> | 698 |