Accy 514: Managerial and Budgetary Control  
**Patterson School of Accountancy**

Work of the controller, with special emphasis on the construction, control, and interpretation of accounts. Budgets of various kinds; recent CPA problems dealing with budgeting; ends in costing based on standards in manufacturing industries, setting standards, measuring actual costs against standards, and disposition of variances.

3 Credits

**Prerequisites**
- **Accy 202: Introduction to Accounting Principles II** (Minimum grade: C)
- Prerequisite: Junior standing (60 hr).

**Instruction Type(s)**
- Lecture: Lecture for Accy 514
- Lecture: Study Abroad for Accy 514

**Subject Areas**
- Accounting

**Related Areas**
- Accounting Technology/Technician and Bookkeeping
- Auditing