

Course Outline of Record

1. Course Code: BUAC-020B
2.
 - a. Long Course Title: Managerial Accounting
 - b. Short Course Title: MANAGERIAL ACCTG
3.
 - a. Catalog Course Description:
 This course covers the study of how managers use accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.
 - b. Class Schedule Course Description:
 This course emphasizes accounting procedures for planning and controlling operations. Focuses on costing systems, cost-volume-profit relationship, profit planning, and performance analysis.
 - c. Semester Cycle (if applicable): N/A
 - d. Name of Approved Program(s):
 - ACCOUNTING Certificate of Achievement
4. Total Units: 4.00 Total Semester Hrs: 72.00
 Lecture Units: 4 Semester Lecture Hrs: 72.00
 Lab Units: 0 Semester Lab Hrs: 0
 Class Size Maximum: 40 Allow Audit: Yes
 Repeatability No Repeats Allowed
 Justification 0
5. Prerequisite or Corequisite Courses or Advisories:
Course with requisite(s) and/or advisory is required to complete Content Review Matrix (CCForm I-A)
 Prerequisite: BUAC 020A
6. Textbooks, Required Reading or Software: (List in APA or MLA format.)
 - a. Brewer, Garrison, Noreen (2016). Introduction to Managerial Accounting (7th./e). McGraw-Hill Irwin.
 College Level: Yes
 Flesch-Kincaid reading level: N/A
7. Entrance Skills: *Before entering the course students must be able:*
 - a.
 Complete the accounting cycle.
 - BUAC 020A - Apply accounting concepts to various situations.
 - BUAC 020A - Analyze accounting problems.
 - BUAC 020A - Prepare and interpret financial statements.
 - b.
 Understand accruals and deferrals, adjusting entries and how to prepare the four basic financial statements.
 - BUAC 020A - Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements;
 - BUAC 020A - Distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles;
 - c. Demonstrate competence in handling complex transactions in these areas: Accounts receivable, inventory valuation, notes payable and receivable, plant asset acquisition, depreciation, and disposal.
 - BUAC 020A - Apply accounting concepts to various situations.

- BUAC 020A - Develop comprehensive understanding of accounting as an information system.

8. Course Content and Scope:

Lecture:

1. Decision making: relevant costs and benefits
2. Basic cost management concepts
3. Cost-volume-profit analysis
4. Job-order and process costing
5. Activity-based costing
6. Profit planning and budgeting
7. Standard costing and flexible budgeting
8. Responsibility accounting, segment reporting, and performance analysis
9. Absorption and variable costing
10. Capital expenditure decisions
11. Ethical issues

Lab: *(if the "Lab Hours" is greater than zero this is required)*

9. Course Student Learning Outcomes:

1. Demonstrate knowledge of basic accounting concepts and apply these to compute and analyze investments and financial statement.
2. Demonstrate an understanding of the role of management accounting in the management process, together with the current trends influencing the field.
3. Analyze firm performance using job order costing, cost-volume-profit analysis, and flexible budgeting.
4. Utilize responsibility accounting, time value of money concepts, and qualitative variables in capital investment and operational analysis.

10. Course Objectives: *Upon completion of this course, students will be able to:*

- a. Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting;
- b. Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes;
- c. Distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement;
- d. Prepare contribution-margin income statements and define related terms;
- e. Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool;
- f. Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports;
- g. Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management;
- h. Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control;
- i. Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control;
- j. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports;
- k. Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes;
- l. Define relevant costs and benefits and prepare analyses related to special decisions;
- m. Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money and
- n. Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

11. Methods of Instruction: *(Integration: Elements should validate parallel course outline elements)*

- a. Demonstration, Repetition/Practice
- b. Distance Education
- c. Lecture
- d. Technology-based instruction

12. Assignments: *(List samples of specific activities/assignments students are expected to complete both in and outside of class.)*

In Class Hours: 72.00

Outside Class Hours: 144.00

a. In-class Assignments

- 1. Readings in the textbook and in recommended supplementary literature.
- 2. Attendance of lectures and occasional guest speakers, including the taking of detailed notes.
- 3. Examinations of various types, such as essay and multiple choice.

b. Out-of-class Assignments

- 1. Readings in the textbook and in recommended supplementary literature.
- 2. Out of class assignments such as accounting exercises and problems.
- 3. Examinations of various types, such as essay and multiple choice.

13. Methods of Evaluating Student Progress: *The student will demonstrate proficiency by:*

- Written homework
Problem solving, essay and/or analysis interpretation and presentation.
- Computational/problem solving evaluations
Problem solving exercises; both oral and written assignments.
- Group activity participation/observation
Problem-solving situations
- True/false/multiple choice examinations
Quizzes and examinations.
- Mid-term and final evaluations
Examinations, which include problem solving, essay and/or analysis interpretation and presentation.

14. Methods of Evaluating: Additional Assessment Information:

Topics included in the course, such as job order costs systems, cost-volume-profit analysis, activity based costing, capital budgeting, investment decision making, will be assessed using multiple methods, as described.

15. Need/Purpose/Rationale -- *All courses must meet one or more CCC missions.*

PO - Career and Technical Education

Fulfill the requirements for an entry- level position in their field.

Apply critical thinking skills to execute daily duties in their area of employment.

Apply critical thinking skills to research, evaluate, analyze, and synthesize information.

Exhibit effective written, oral communication and interpersonal skills.

Transfer to a higher level learning institution

IO - Personal and Professional Development

Demonstrate an understanding of ethical issues to make sound judgments and decisions.

IO - Critical Thinking and Communication

Apply principles of logic to problem solve and reason with a fair and open mind.

16. Comparable Transfer Course

University System Campus

Course Number Course Title

Catalog Year

BUAC 020B-Managerial Accounting

CSU	CSU San Bernardino	ACCT 212	Introductory Accounting II	2010
UC	UC Riverside	BUS 20	Financial Accounting and Reporting	2010

17. Special Materials and/or Equipment Required of Students:

Calculator

18. Materials Fees: Required Material?

Material or Item

Cost Per Unit

Total Cost

19. Provide Reasons for the Substantial Modifications or New Course:

Periodic Review

20. a. Cross-Listed Course (Enter Course Code): N/A

b. Replacement Course (Enter original Course Code): BUAC-001B,BUAC-001C

21. Grading Method (choose one): Letter Grade Only

22. MIS Course Data Elements

a. Course Control Number [CB00]: CCC000523754

b. T.O.P. Code [CB03]: 50200.00 - Accounting

c. Credit Status [CB04]: D - Credit - Degree Applicable

d. Course Transfer Status [CB05]: A = Transfer to UC, CSU

e. Basic Skills Status [CB08]: 2N = Not basic skills course

f. Vocational Status [CB09]: Clearly Occupational

g. Course Classification [CB11]: Y - Credit Course

h. Special Class Status [CB13]: N - Not Special

i. Course CAN Code [CB14]: N/A

j. Course Prior to College Level [CB21]: Y = Not Applicable

k. Course Noncredit Category [CB22]: Y - Not Applicable

l. Funding Agency Category [CB23]: Y = Not Applicable

m. Program Status [CB24]: 1 = Program Applicable

Name of Approved Program (if program-applicable): ACCOUNTING

Attach listings of Degree and/or Certificate Programs showing this course as a required or a restricted elective.)

23. Enrollment - Estimate Enrollment

First Year: 80

Third Year: 240

24. Resources - Faculty - Discipline and Other Qualifications:

a. Sufficient Faculty Resources: Yes

b. If No, list number of FTE needed to offer this course: N/A

25. Additional Equipment and/or Supplies Needed and Source of Funding.

N/A

26. Additional Construction or Modification of Existing Classroom Space Needed. (Explain:)

N/A

27. FOR NEW OR SUBSTANTIALLY MODIFIED COURSES

Library and/or Learning Resources Present in the Collection are Sufficient to Meet the Need of the Students Enrolled in the Course: Yes

28. Originator John Gerardi Origination Date 09/09/16

