

College of San Mateo Course Outline

- New Course
- Update/No change
- Course Revision (Minor)
- Course Revision (Major)

Date: November 12, 2009

Department: ACTG	Number: 131
Course Title: Managerial Accounting	Units: 4.0
Total Semester Hours Lecture: 64 Lab: 0 Homework: 128 By Arrangement: 0	
Length of Course <input checked="" type="checkbox"/> Semester-long <input type="checkbox"/> Short course (Number of weeks ___) <input type="checkbox"/> Open entry/Open exit	Grading <input checked="" type="checkbox"/> Letter <input type="checkbox"/> Pass/No Pass <input type="checkbox"/> Grade Option (letter or Pass/No Pass)

Faculty Load Credit (To be completed by Division Office; show calculations.):

$$\frac{4 \text{ lecture hours per week} \times 16 \text{ weeks}}{16} = \frac{64}{16} = 4.0 \text{ FLC}$$

1. **Prerequisite** (Attach Enrollment Limitation Validation Form.)
ACTG 100 or 121 with a C or better.
2. **Corequisite** (Attach Enrollment Limitation Validation Form.)
None
3. **Recommended Preparation** (Attach Enrollment Validation Form.)
None
4. **Catalog Description** (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)

ACTG 131 MANAGERIAL ACCOUNTING (4) *Minimum of 64 lecture hours per term.*

Prerequisite: ACTG 100 or 121 with a C or better.

Use of accounting information by management for analysis, planning, decision-making and control. Topics include product cost accumulation, cost-volume-profit analysis, responsibility accounting, budgeting, capital budgeting, and use of software applications to prepare and analyze accounting information. [CPE Hours: CPA, 60 hours] (AA, CSU, UC)

5. **Class Schedule Description** (Include prerequisites/corequisites/recommended preparation. For format, please see model course outline.)

ACTG 131 MANAGERIAL ACCOUNTING

Use of accounting information by management for analysis, planning, decision-making and control. Topics include product cost accumulation, cost-volume-profit analysis, responsibility accounting, budgeting, capital budgeting, and use of software applications to prepare and analyze accounting information. [CPE Hours: CPA, 60 hours] Prerequisite: ACTG 100 or 121 with a C or better. (AA, CSU, UC)

6. **Student Learning Outcomes** (Identify 1-6 expected learner outcomes using active verbs.)

1. Define various cost terms and concepts. Demonstrate how to use them for decision making purposes.
 2. Understand how managers use and analyze managerial accounting information to make decisions. Be able to compare and contrast financial and managerial accounting
 3. Prepare an operating budget and understand where and how to acquire the necessary information.
 4. Perform time value of money analysis using discounted cash flow technique. Interpret and explain the difference between net present value, internal rate of return and payback, analyze a capital budget request.
 5. Identify ethical implications in management reporting and apply strategies for addressing them.
7. **Course Objectives** (Identify specific teaching objectives detailing course content and activities. *For some courses, the course objectives will be the same as the student learning outcomes. In this case, "Same as Student Learning Outcomes" is appropriate here.*)

Same as Student Learning Outcomes

6. **Course Content** (Brief but complete topical outline of the course that includes major subject areas [1-2 pages]. Should reflect all course objectives listed above. In addition, a sample course syllabus with timeline may be attached.)
1. Review of Cost Terms, concepts and classifications
 2. Review of Job Order Costing
 3. Review of Process Costing
 4. Review and analysis Cost-Volume-Profit Relationships
 - a. Variable Costing
 - b. Absorption Costing
 5. Activity Based Costing
 6. Budgeting
 - a. Operating
 - b. Capital
 7. Variance Analysis
 8. Segment Reporting/Transfer Pricing
 9. Review of relevant costs for decision making
9. **Representative Instructional Methods** (Describe instructor-initiated teaching strategies that will assist students in meeting course objectives. Describe out-of-class assignments, required reading and writing assignments, and methods for teaching critical thinking skills. **If hours by arrangement are required, please indicate the additional instructional activity which will be provided during these hours, where the activity will take place, and how the activity will be supervised.**)
- Lecture on accounting theory and practice.
 - Classroom discussion of application of accounting principles and problem solving techniques.
 - Weekly readings on accounting theory, practice, and problem solving techniques.
10. **Representative Methods of Evaluation** (Describe measurement of student progress toward course objectives. Courses with required writing component and/or problem-solving emphasis must reflect critical thinking component. If skills class, then applied skills.)
- Homework assignments on accounting theory, practice, and problem solving techniques.
 - Group activity on accounting theory, practice, and problem solving techniques.

- Projects applying accounting theory, practice, and problem solving techniques.
- Student presentations on accounting theory, practice, and problem solving techniques.
- Exams and quizzes on accounting theory, practice, and problem solving techniques.

11. **Representative Text Materials** (With few exceptions, texts need to be current. Include publication dates.)

Managerial Accounting, 13th edition; Garrison, Noreen, BrewerMcGraw Hill
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