

**College of San Mateo**  
**Official Course Outline**

1. **COURSE ID:** ACTG 131    **TITLE:** Managerial Accounting    **C-ID:** ACCT 120  
**Units:** 4.0 units    **Hours/Semester:** 64.0-72.0 Lecture hours; and 128.0-144.0 Homework hours  
**Method of Grading:** Letter Grade Only  
**Prerequisite:** ACTG 121
2. **COURSE DESIGNATION:**  
**Degree Credit**  
**Transfer credit:** CSU; UC
3. **COURSE DESCRIPTIONS:**  
**Catalog Description:**  
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]
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**  
Upon successful completion of this course, a student will meet the following outcomes:
  1. Discuss the terminology, concepts, principles, and ethics used in managerial accounting.
  2. Using the proper formats, perform the calculations and explain the steps to solve managerial accounting problems.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**  
Upon successful completion of this course, a student will be able to:
  1. Terminology: Define commonly used terminology
  2. Decision making: Describe how managers use managerial accounting information to make decisions
  3. Discounted cash flow: Perform time value of money analysis using the discounted cash flow model
  4. Ethics: Identify and analyze ethical standards issued by professional organizations
6. **COURSE CONTENT:**  
**Lecture Content:**
  1. Review of Cost Terms, concepts and classifications
  2. Review of Job Order Costing
  3. Review of Process Costing
  4. Review and analysis Cost Behavior and Cost-Volume-Profit Relationships
    - A. Variable Costing
    - B. Absorption Costing
  5. Activity Based Costing
  6. Budgeting
    - A. Operating
    - B. Capital and Time Value of Money
  7. Variance Analysis
  8. Segment Reporting/Transfer Pricing
  9. Review of relevant costs for decision making
  10. Identify and analyze ethical standards issued by professional organizations
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**  
Typical methods of instruction may include:
  - A. Lecture
  - B. Discussion
  - C. Other (Specify): Weekly readings on accounting theory, practice, and problem solving techniques. Use of publisher provided learning management system.
8. **REPRESENTATIVE ASSIGNMENTS**  
Representative assignments in this course may include, but are not limited to the following:  
**Writing Assignments:**

Homework submitted on publisher provided learning management system

**Reading Assignments:**

Weekly readings on accounting theory and practice.

**Other Outside Assignments:**

Weekly homework assignments and exercises in which students analyze what was discussed in class and apply knowledge to completion and preparation of financial statements.

**9. REPRESENTATIVE METHODS OF EVALUATION**

Representative methods of evaluation may include:

- A. Exams/Tests
- B. Group Projects
- C. Homework
- D. Oral Presentation
- E. Projects
- F. Quizzes

**10. REPRESENTATIVE TEXT(S):**

Possible textbooks include:

- A. Miller-Nobles, Mattison. *Hornngren's Financial & Managerial Accounting*, 7th ed. Pearson, 2021

Possible software includes:

- A. MyAccountingLab. Pearson, 7th ed.

MyAccountingLab is a learning management system provided by the publisher. All homework and testing is done on this site. The site also has several learning support tools to assist students in completing their work.

**Origination Date:** March 2022

**Curriculum Committee Approval Date:** March 2022

**Effective Term:** Fall 2022

**Course Originator:** Rosemary Nurre