1. **COURSE ID:** ACTG 131  
   **TITLE:** Managerial Accounting  
   **C-ID:** ACCT 120  
   **Units:** 4.0 units  
   **Hours/Semester:** 64.0-72.0 Lecture 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. 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

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-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  
   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 managment 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:
Possible software includes:
   A. MyAccountingLab. Pearson, Most Current ed.  
   Publisher provided learning management system used for submitting homework, quizzes and exams. It also provides learning support modules.

Origination Date: February 2015  
Curriculum Committee Approval Date: October 2015  
Effective Term: Fall 2016  
Course Originator: Rosemary Nurre