# Course Outline

**Course Department and Number:** Accounting 4B  
**Program:** Accounting

**Course Title:** Principles of Managerial Accounting  
**Date:** 9/95

<table>
<thead>
<tr>
<th>Catalog Description:</th>
<th>[X ] existing</th>
<th>[ ] clarified</th>
<th>[ ] revised</th>
<th>[ ] new (check one)</th>
</tr>
</thead>
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**Prerequisite:** Accounting 4A  
*Note: Check one.*

**Corequisite:** None  
*Note: Check one.*

**Advisory:** None  
*Note: Check one.*

**Description:** Accounting for corporations, manufacturing accounting, managerial controls, budgeting, and financial statement analysis. (CAN BUS 4)

**Entry Level Skills:**

Upon entering the course, the student should be able to:

1. have knowledge of the basics of double entry, accrual accounting.  
2. prepare financial statements.  
3. analyze accounting and financial information.

**Requested Credit Classification (Applicant):**

- [X ] Degree Applicable  
- [ ] Noncredit  
- [ ] Non-Degree Applicable  
- [ ] Revised

**[X ] Course contains an international component.**
Expected Outcomes/Objectives:

Upon successful completion of the course, the student will be able to:

1. define accounting vocabulary and principles and concepts as they pertain to corporations, manufacturing accounting, budgeting managerial controls and financial statement analysis, and capital budgeting.
2. outline the journalizing process for corporations, manufacturing accounting and budgeting, and international operations.
3. prepare financial statements for corporations and manufacturing firms.
4. calculate and apply formulas for analysis of financial statements.
5. identify the basic accounting processes for a manufacturing operation; i.e., job order and process costing, standard costs, budgeting and cost-revenue analysis for decision making.

Texts, Other Readings, and Materials:

Assignments:
7 hours per week (or equivalent)

[ ] Permissible exceptions to the common interpretation as stated are as follows: (AR 7200) (1) (2) (3) (4) (circle one)

List types:

1. Read an assigned chapter from the text each week.
2. Solve assigned weekly problems.
3. Study the glossary at the end of each chapter to become knowledgeable of the vocabulary within the chapter.

[X] Class participation and assignments require and develop critical thinking (see Objectives) Describe how:

This course will emphasize and require the student to apply the knowledge and techniques learned in each chapter to analyze and solve the assigned problems. Specifically, the student must understand the principles and concepts as they apply to corporations and manufacturing accounting including budgeting, managerial controls, and analysis of financial statements. From this basis the student will be able to analyze and journalize transactions, as well as to prepare and analyze financial statements. In addition the student will be able to analyze and solve problems pertaining to job order, process, and standard cost accounting systems.

[X] Primarily College Level

[X] 2 hours of independent work done out of class per each hour of lecture or class work, or 3 hours lab, practicum, or the equivalent, per unit.

[ ] Not primarily college level

[ ] Ratio of amount of work per unit of credit required by curriculum committee for a non-degree credit course is met.
Assessment:
Grades will be based upon:

[X] ESSAY*

[X] COMPUTATION*

[X] NON-COMPUTATIONAL PROBLEM-SOLVING*

Examples:
Cases and narratives involving a reasoned thought process not involving number calculation.

[X] SKILL DEMONSTRATION

Kind: The student will be able to account for the costs of producing a product by either the job order or process costing methods. The student will know cost behavior patterns, in order to know how to control them.

[X] MULTIPLE CHOICE

[ ] OTHER: Describe

*For degree credit: (a) at least one shaded box must be checked and (b) if "essay" is not checked, it must be explained why essays are an inappropriate basis for at least part of the grade in the course.
Expanded Description of Content and Methods:

1. Cost Terms, Concepts, and Classifications  1 week
2. Job Order Costing  1 week
3. Process Costing  1 week
4. Just in Time an Activity Based Costing  1 week
5. Cost Behavior  1 week
6. Cost, Volume, and Profit Relationships  1 week
7. Variable Costing  1 week
8. Profit Planning, EOQ, Reorder Point  1 week
9. Standard Costs and JIT/FMS Performances Measures  1 week
10. Flexible Budgets and Overhead Analysis  1 week
11. Segment Reporting, Profit Ability Analysis, and Decentralization  1 week
12. Relevant Costs for Decision Making and Linear Programming  1 week
13. Capital Budgeting Decisions  1 week
14. Service Department Costing  1 week
15. Statement of Cash Flows  1 1/2 weeks
16. Financial Statement Analysis  1 1/2 weeks

Methods

A. Lecture
   1. Overhead projection
   2. Transparencies
   3. Blackboard
   4. Application from industry

B. Participation and discussions
   1. Do example problems on blackboard
   2. Review assigned homework

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