

COURSE SYLLABUS

LAST REVIEW	Spring 2021
COURSE TITLE	Managerial Accounting
COURSE NUMBER	BUSN 0203
DIVISION	Math, Science, Business & Technology
DEPARTMENT	Business
CIP CODE	52.0201, 52.0305
CREDIT HOURS	3
CONTACT HOURS/WEEK	Class: 3
PREREQUISITES	Completion of Accounting I (BUSN-0101), Accounting II (BUSN 0102) and Microcomputer Business Software (CIST -0111) with a grade of C or better in each.

COURSE PLACEMENT Students must meet the correct placement measure for this course. Information may be found at:
<https://www.kckcc.edu/admissions/information/mandatory-evaluation-placement.html>

COURSE DESCRIPTION

The course focuses on cost behavior and the contribution format income statement to include cost flow and product costing, budgeting and control, and operational and capital decision making. The course is designed to satisfy students who desire a terminal course and those who need a preparatory course to taking more advanced accounting courses.

Effective Spring 2005, if you are a Business major, you must have a "C" or better in all business courses to meet the requirements of the business degree program.

KANSAS SYSTEMWIDE TRANSFER: ACC 2010

The learning outcomes and competencies detailed in this course outline or syllabus meet or exceed the learning outcomes and competencies specified by the Kansas Core Outcomes Groups project for this course as approved by the Kansas Board of Regents.

PROGRAM LEARNING OUTCOMES

Accounting AAS Program Learning Outcomes

1. Recording financial events
Demonstrate proficiency in recording economic transactions and preparing financial statements in accordance with accounting principles.
4. Critical thinking in decision-making

Demonstrate the ability to utilize critical and creative thinking in business, operational or capital decision making.

5. Technology and communication in business

Demonstrate the ability to communicate and utilize technology in a business environment.

TEXTBOOKS

<http://kckccbookstore.com/>

METHODS OF INSTRUCTION

A variety of instructional methods may be used depending on content area. These include but are not limited to: lecture, multimedia, cooperative/collaborative learning, labs and demonstrations, projects and presentations, speeches, debates, panels, conferencing, performances, and learning experiences outside the classroom. Methodology will be selected to best meet student needs.

COURSE OUTLINE

- I. Managerial Accounting basics
 - A. Difference between managerial and financial accounting
 - B. Ethical dimensions of managerial accounting
 - C. Communication of managerial accounting information
- II. Cost flow
 - A. Cost terms, concepts, and classifications
 - B. Job-Order costing
 - C. Process costing
- III. Profit Planning
 - A. Cost-Volume-Profit Analysis
 - B. Budgeting
 - C. Segment Reporting
- IV. Decision Making
 - D. Relevant Costs for Decision Making
 - E. Operating Decisions
 - F. Capital Budgeting Decisions

COURSE LEARNING OUTCOMES

Upon successful completion of this course, the student will:

1. Explain the difference between managerial and financial accounting
2. Apply management accounting techniques to planning and control of operations.
Including:
 - Master Budget and Capital Budget
 - Variance Analysis
 - Cost Volume Profit Analysis
 - Cost Allocations
3. Interpret Cost Behaviors for Decision Making

4. Communicate managerial accounting information in an appropriate format
5. Track the flow of costs through the manufacturing process.

ASSESSMENT OF COURSE LEARNING OUTCOMES

Student progress is evaluated through both formative and summative assessment methods. Specific details may be found in the instructor's course information document.

COLLEGE POLICIES AND PROCEDURES

Student Handbook

<https://www.kckcc.edu/files/docs/student-resources/student-handbook-and-code-of-conduct.pdf>

College Catalog

<https://www.kckcc.edu/academics/catalog/index.html>

College Policies and Statements

<https://www.kckcc.edu/about/policies-statements/index.html>

Accessibility and Accommodations

<https://www.kckcc.edu/academics/resources/student-accessibility-support-services/index.html>.