

## ACCTG102 : Managerial Accounting

### General Information

Author:	<ul style="list-style-type: none"><li>• Michael Scott</li><li>• Margaryan, Araik</li></ul>
Attachments:	DE Addendum_ACCTG_102 COR_10_24_2020 CoDE_09_26_2023.pdf.pdf
Course Code (CB01) :	ACCTG102
Course Title (CB02) :	Managerial Accounting
Department:	ACCTG
Proposal Start:	Fall 2024
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000256088
Curriculum Committee Approval Date:	02/28/2024
Board of Trustees Approval Date:	04/16/2024
Last Cyclical Review Date:	02/28/2024
Course Description and Course Note:	ACCTG 102 introduces students to advanced accounting concepts. It presents managerial accounting from an information-user, decision-making viewpoint. Students will critically review and evaluate issues regarding managerial accounting for business operations, meeting four-year college transfer expectations, and financial management. We will explore ethical issues and open-ended exercises requiring critical judgment and written responses.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none"><li>• Credit</li></ul>

### Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"><li>• Accounting</li></ul>
---------------------	--

## Course Development

### Basic Skill Status (CB08)

Course is not a basic skills course.

Allow Students to Gain Credit by Exam/Challenge

### Course Special Class Status (CB13)

Course is not a special class.

### Pre-Collegiate Level (CB21)

Not applicable.

### Grading Basis

- Grade with Pass / No-Pass Option

### Course Support Course Status (CB26)

Course is not a support course

## Transferability & Gen. Ed. Options

### General Education Status (CB25)

Not Applicable

### Transferability

Transferable to both UC and CSU

### Transferability Status

Approved

C-ID	Area	Status	Approval Date	Comparable Course
ACCT	Accounting	Approved	02/17/2015	ACCT 120 - Managerial Accounting

## Units and Hours

### Summary

<b>Minimum Credit Units (CB07)</b>	5
<b>Maximum Credit Units (CB06)</b>	5
<b>Total Course In-Class (Contact) Hours</b>	90
<b>Total Course Out-of-Class Hours</b>	180
<b>Total Student Learning Hours</b>	270

### Credit / Non-Credit Options

#### Course Type (CB04)

Credit - Degree Applicable

#### Noncredit Course Category (CB22)

Credit Course.

#### Noncredit Special Characteristics

No Value

#### Course Classification Code (CB11)

Credit Course.

Variable Credit Course

#### Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience  
 Education Status (CB10)

### Weekly Student Hours

	In Class	Out of Class
Lecture Hours	5	10

### Course Student Hours

<b>Course Duration (Weeks)</b>	18
<b>Hours per unit divisor</b>	0

Laboratory Hours	0	0
Studio Hours	0	0

<b>Course In-Class (Contact) Hours</b>	
Lecture	90
Laboratory	0
Studio	0
<b>Total</b>	<b>90</b>

<b>Course Out-of-Class Hours</b>	
Lecture	180
Laboratory	0
Studio	0
<b>Total</b>	<b>180</b>

## Time Commitment Notes for Students

No value

## Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

## Pre-requisites, Co-requisites, Anti-requisites and Advisories

### Prerequisite

ACCTG101 - Financial Accounting (in-development)

#### Objectives

- Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users.
- Apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements.
- Identify and illustrate how the principles of internal control are used to manage and control the firm's resources and minimize risk.
- Explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows.
- Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.
- Summarize the purpose of journals and ledgers.
- Interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools.

**AND**

### Advisory

CABOT260 - Beginning Microsoft Office Applications (in-development)

#### Objectives

- Create and enhance Word documents with tables and imported graphics using Microsoft Clip Gallery Live.
- Create spreadsheets with data tables and charts.
- Design the structure of databases and run restrictive queries.
- Create presentations and run automatic slide shows.

**OR**

### Advisory

CABOT270 - Microsoft Excel I (in-development)

### Objectives

- Enter text, numbers, formulas, functions in a worksheet.

## Entry Standards

Entry Standards

## Course Limitations

Cross Listed or Equivalent Course

## Specifications

### Methods of Instruction

Methods of Instruction

Lecture

Methods of Instruction

Discussion

Methods of Instruction

Multimedia

Methods of Instruction

Collaborative Learning

Methods of Instruction

Presentations

### Out of Class Assignments

- Reading assignments to introduce each covered subject; (e.g. textbook chapters, cases related to topics covered)
- Homework assignment to reinforce each covered subject. (e.g. quizzes, problems)

### Methods of Evaluation

### Rationale

Exam/Quiz/Test

Quizzes and tests

Exam/Quiz/Test

Midterm and final examination

Presentation (group or individual)

Class presentation

## Textbook Rationale

No Value

## Textbooks

Author	Title	Publisher	Date	ISBN
Peter Brewer, Ray Garrison, Eric Noreen and Norma Montague	Introduction to Managerial Accounting	McGraw-Hill	2024	9781266540851

## Other Instructional Materials (i.e. OER, handouts)

No Value

## Materials Fee

No value

## Learning Outcomes and Objectives

### Course Objectives

Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team.

Compare and contrast financial and managerial accounting.

Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes.

Distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement.

Prepare traditional and contribution-margin income statements and define related terms.

Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool.

Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports.

Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management.

Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control.

Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.

Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports.

Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.

Define relevant costs and benefits and prepare analyses related to special decisions.

Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money.

## SLOs

### Calculate and report accounting data in order to demonstrate acquired knowledge and understanding of managerial accounting.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.  Demonstrate ability to read and understand the contents of a corporation's annual report
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.  Demonstrate ability to read and understand the contents of a corporation's annual report
<i>ACCTG</i> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.
<i>ILOs</i> General Education	apply techniques of analysis and critical thinking to critique real world and theoretical topics and issues

### Identify and use internal management techniques by analysis of a company's data and presenting this information using presentation skills.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.

ACCTG Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
ACCTG Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
ILOs General Education	apply techniques of analysis and critical thinking to critique real world and theoretical topics and issues
<b>Prepare and present business information, both verbally and in writing, to information users in a clear and understandable manner.</b> Expected Outcome Performance: 70.0	
ILOs Core ILOs	Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal contexts within or across multiple modes of communication.
ACCTG Accounting	Compose entry-level correspondence and respond to correspondence initiated be others.  Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
ACCTG Accounting	Compose entry-level correspondence and respond to correspondence initiated be others.  Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
ACCTG Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
ACCTG Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.  Understand accounting terms and uses as they apply to business. Knowledge of financial statements and their importance to a business, vendors, creditors, and customers.
ILOs General Education	apply techniques of analysis and critical thinking to critique real world and theoretical topics and issues

## Additional SLO Information

**Does this proposal include revisions that might improve student attainment of course learning outcomes?**

No

**Is this proposal submitted in response to learning outcomes assessment data?**

No

**If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.**

No Value

**SLO Evidence**

No Value

## Course Content

Lecture Content

**Managerial Accounting Basic Concepts (15 hours)**

- Basic terms and concepts
- Cost behavior and estimation
- Managerial accounting statements: cost of goods sold, cost of goods manufactured, traditional and contribution-margin statement
- Ethics and Institute of Management Accountant

**Costing Systems (15 hours)**

- Job Costing
- Activity Based Costing
- Process Costing, and Absorption costing

**Strategic Management Skills (15 hours)**

- Variable Costing
- Segment Reporting

**Budgeting - Planning and Control (15 hours)**

- Standard costing and variance analysis
- Variable costing and segment reporting
- Responsibility accounting, profit planning and flexible budgeting

**Performance Measurements (15 hours)**

- Decentralized Organizations
- Capital expenditure decisions and Time Value of Money
- Differential analysis

**Understanding and Evaluating Business Strategies (15 hours)**

- Cash flow statements
- Financial indicators and analysis

**Total Hours: 90**

## Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

Yes

### GCC Major Requirements

No Value

### GCC General Education Graduation Requirements

Communication and Analytical Thinking

### Repeatability

Not Repeatable

### Justification (if repeatable was chosen above)

No Value

## Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liaison?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value