

ACCTG102H : Honors Managerial Accounting

General Information

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Course Code (CB01) :	ACCTG102H
Course Title (CB02) :	Honors Managerial Accounting
Department:	ACCTG
Proposal Start:	Fall 2026
TOP Code (CB03) :	(0502.00) Accounting*
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	C - Clearly Occupational
Distance Education Approved:	Yes
Will this course be taught asynchronously?:	Yes
Course Control Number (CB00) :	CCC000655752
Curriculum Committee Approval Date:	09/24/2025
Board of Trustees Approval Date:	11/11/2025
Last Cyclical Review Date:	09/24/2025
Course Description and Course Note:	ACCTG 102H introduces students to advanced accounting concepts. It presents managerial accounting from an information-user, decision-making viewpoint. Students explore ethical issues and complete open-ended exercises requiring critical judgment and written responses. The Honors course may be enhanced in one or more of the following ways: 1. Enriched reading opportunities, including conceptual and scholarly sources, 2. Enriched critical thinking opportunities such as oral presentation of research, experiential learning, metacognitive reflection, and service learning.
Justification:	New Course
Academic Career:	<ul style="list-style-type: none"> • Credit
Mode of Delivery:	<ul style="list-style-type: none"> • In-Person • Remote • Online
Author:	<ul style="list-style-type: none"> • Sophia Possidon • Scott, Michael • Margaryan, Araik
Course Family:	No value

Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"> • Accounting
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Alternate Discipline: No value

Alternate Discipline: No value

File Upload

File Upload

No Value

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

General Education and C-ID

General Education Status (CB25)

Not Applicable

Transferability

Transferable to both UC and CSU

Transferability Status

Pending

C-ID	Area	Status	Approval Date	Comparable Course
ACCT	Accounting	Pending	No value	ACCT 120 - Managerial Accounting

Units and Hours

Summary

Minimum Credit Units (CB07)	5
Maximum Credit Units (CB06)	5
Total Course In-Class (Contact) Hours	90
Total Course Out-of-Class Hours	180
Total Student Learning Hours	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
Laboratory Hours	0	0
Studio Hours	0	0

Course Student Hours

Course Duration (Weeks)	18
Hours per unit divisor	54
Course In-Class (Contact) Hours	
Lecture	90
Laboratory	0
Studio	0
Total	90

Course Out-of-Class Hours

Lecture	180
Laboratory	0
Studio	0
Total	180

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

Prerequisites, Corequisites, Recommended Corequisites, and Recommended Preparation

Prerequisite

ACCTG101 - Financial Accounting

Objectives

- Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS).
- 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 CashFlows.
- Interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools.
- Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.
- Summarize the purpose of journals and ledgers.

OR

Prerequisite

ACCTG101H - Financial Accounting (in-development)

Objectives

- Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS).
- 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 CashFlows.
- Interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools.
- Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.
- Summarize the purpose of journals and ledgers.

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 (in-development)

Objectives

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

Entry Standards

Entry Standards	Description
No value	No value

Course Limitations	
Cross Listed or Equivalent Course	Description
ACCTG 102 Managerial Accounting	No Value

Requisite Validation
Upload Statistical Validation and/or other documents (if necessary)
No Value

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
<ul style="list-style-type: none"> • 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) • Research Paper - Sample Topic - Analyze a recent ethical dilemma in managerial accounting using Institute of Management Accountants (IMA) standards; present findings and recommendations (honors enhancement). • Case Study Analysis - Sample Topic - Compare traditional and contribution-margin statements for a real company, explaining the impact of cost behavior on strategic decisions, (honors enhancement).

Methods of Evaluation	Description of Activity/Interaction
Exam/Quiz/Test	Quizzes and tests

Exam/Quiz/Test	Midterm and final examination
Presentation (group or individual)	Class presentation
Exam/Quiz/Test	Additional enhanced quizzes or tests for honor students
Report	Additional financial reports assignment for honor students
Writing Assignment	Additional writing assignment on specific topics for honor students
Other	Any other enhanced assignment for honor students at the instructor's discretion

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

Learning Outcomes
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 demonstrate knowledge and understanding of managerial accounting. Expected Outcome Performance: 70.0
Implement internal management techniques utilizing a company's data and present this information using presentation skills. Expected Outcome Performance: 70.0
Prepare and present business information clearly, verbally and in writing Expected Outcome Performance: 70.0

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****Repeatability**

Not Repeatable

Justification (if repeatable was chosen above)

No Value

Is it possible this course will have a material fee?

No

I have contacted my library liaison (<https://campusguides.glendale.edu/faculty/liasons>):

Yes

What term(s) will this course be offered?

Fall/Winter/Spring/Summer

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