



CREDIT COURSE OUTLINE

NONCREDIT CATEGORY:

- A-English As A Second Language
- B-Immigrant Education
- C-Elementary and Secondary Basic Skills
- D-Health and Safety
- E-Substantial Disabilities
- F-Parenting
- G-Home Economics
- H-Courses For Older Adults
- I-Short-Term Vocational
- J-Workforce Preparation
- Y-Not Applicable

I. COVER PAGE

(1) ACCTG 4B	(2) Managerial Accounting	(3) 4
Number	Title	Units

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">(4) Lecture / Lab Hours:</td> </tr> <tr> <td colspan="3">Course Hours</td> </tr> <tr> <td style="width: 60%;"></td> <td style="width: 20%;">Weekly Lec hours:</td> <td style="width: 20%; text-align: center;">4.00</td> </tr> <tr> <td></td> <td>Weekly Lab hours:</td> <td style="text-align: center;">1.00</td> </tr> <tr> <td></td> <td>Total Contact hours:</td> <td style="text-align: center;">90.00</td> </tr> <tr> <td colspan="3">Lec will generate __ hour(s) outside work.</td> </tr> <tr> <td colspan="3">Lab will generate __ hour(s) outside work.</td> </tr> <tr> <td>(5) Grading Basis:</td> <td>Grading Scale Only</td> <td style="text-align: center;">X</td> </tr> <tr> <td></td> <td>Pass/No Pass option</td> <td></td> </tr> <tr> <td></td> <td>Pass/No Pass only</td> <td></td> </tr> <tr> <td>(6) Advisories:</td> <td colspan="2"> <ul style="list-style-type: none"> Accounting 40, eligibility for English 125, 126, and Mathematics 201 </td> </tr> <tr> <td>(7) Pre-requisites (requires C grade or better):</td> <td colspan="2"> <ul style="list-style-type: none"> Accounting 4A </td> </tr> <tr> <td>Corequisites:</td> <td colspan="2"> <ul style="list-style-type: none"> </td> </tr> </table>	(4) Lecture / Lab Hours:			Course Hours				Weekly Lec hours:	4.00		Weekly Lab hours:	1.00		Total Contact hours:	90.00	Lec will generate __ hour(s) outside work.			Lab will generate __ hour(s) outside work.			(5) Grading Basis:	Grading Scale Only	X		Pass/No Pass option			Pass/No Pass only		(6) Advisories:	<ul style="list-style-type: none"> Accounting 40, eligibility for English 125, 126, and Mathematics 201 		(7) Pre-requisites (requires C grade or better):	<ul style="list-style-type: none"> Accounting 4A 		Corequisites:	<ul style="list-style-type: none"> 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3">(8) Classification:</td> </tr> <tr> <td style="width: 30%;"></td> <td style="width: 40%;">Degree applicable:</td> <td style="width: 30%; text-align: center;">X</td> </tr> <tr> <td></td> <td>Non-degree applicable:</td> <td></td> </tr> <tr> <td></td> <td>Basic skills:</td> <td></td> </tr> <tr> <td>(9) CCC (area)</td> <td>Fulfills AS/AA degree requirement:</td> <td></td> </tr> <tr> <td></td> <td>General education category:</td> <td></td> </tr> <tr> <td></td> <td>Major:</td> <td>Accounting Business Administration (AS-T) Business Administration, Accounting Option Business Administration, General Business Option</td> </tr> <tr> <td></td> <td>Certificate of:</td> <td>Accounting</td> </tr> <tr> <td></td> <td>Certificate in:</td> <td></td> </tr> <tr> <td>(10) CSU</td> <td>Baccalaureate:</td> <td style="text-align: center;">X</td> </tr> <tr> <td>(11) Repeatable: (A course may be repeated three times)</td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>(12) C-ID:</td> <td></td> <td style="text-align: center;">ACCT 120</td> </tr> <tr> <td>Proposed Start Date:</td> <td></td> <td style="text-align: center;">Fall 2013</td> </tr> </table>	(8) Classification:				Degree applicable:	X		Non-degree applicable:			Basic skills:		(9) CCC (area)	Fulfills AS/AA degree requirement:			General education category:			Major:	Accounting Business Administration (AS-T) Business Administration, Accounting Option Business Administration, General Business Option		Certificate of:	Accounting		Certificate in:		(10) CSU	Baccalaureate:	X	(11) Repeatable: (A course may be repeated three times)		0	(12) C-ID:		ACCT 120	Proposed Start Date:		Fall 2013
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<p>(12) Catalog Description: This course is a study of how managers use accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues of cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.</p>

II. COURSE OUTCOMES:

(Specify the learning skills the student demonstrates through completing the course and link critical thinking skills to specific course content and objectives.)

Upon completion of this course, students will be able to:

- I. use correct accounting terminology appropriate to the subject matter.
- II. calculate the cost of inventory using both job and process order costing systems.
- III. prepare a flexible budget performance report.
- IV. perform capital budgeting and decision making analysis using net present value, accounting rate of return and payback methods.

III. COURSE OBJECTIVES:

(Specify major objectives in terms of the observable knowledge and/or skills to be attained.)

In the process of completing this course, students will:

- I. 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.
- II. Define and illustrate various cost terms, concepts and behaviors, and evaluate their relevancy for different decision-making purposes.
- III. Distinguish between product and period costs and prepare and evaluate a Schedule of Costs of Goods Manufactured, Schedule of Costs of Goods Sold and Income Statement.
- IV. Prepare the contribution-margin income statements and define related terms.
- V. Explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool.
- VI. 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.
- VII. 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.
- VIII. Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control.
- IX. 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.
- X. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit and investment centers.
- XI. Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.
- XII. Define relevant costs and benefits and prepare analyses related to special decisions.
- XIII. Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including time value of money, accounting rate of return and payback methods.
- XIV. Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

IV. COURSE OUTLINE:

Lecture Content:

- I. Decision making: relevant costs and benefits
- II. Basic cost management concepts
- III. Cost-volume-profit analysis
- IV. Job-order and process costing
- V. Activity-based costing
- VI. Profit planning and budgeting
- VII. Standard costing and flexible budgeting
- VIII. Responsibility accounting, segment reporting, and performance analysis
- IX. Absorption and variable costing
- X. Capital expenditure decisions
- XI. Ethical issues

Lab Content:

I. Throughout the semester, with instructor supervision, class time is spent preparing managerial accounting reports, journalizing cost accounting transactions, preparing mock budgets, writing a summary analysis, working on group projects, and other appropriate tasks that allow students to put into practice the subject matter covered during the lecture. Some special activities like those listed below have been conducted:

- Ethics case studies discussed
- Guest speakers
- Appropriate campus-wide activities

V. APPROPRIATE READINGS

Reading assignments may include but are not limited to the following:

- I. Sample Text Title:
 1. Recommended - Wild, J., Shaw, K., Chiappetta, B *Managerial Accounting*, ed. 5th McGraw-Hill, Irwin, 2013,
- II. Other Readings

- Global or international materials or concepts are appropriately included in this course
 Multicultural materials and concepts are appropriately included in this course

If either line is checked, write a paragraph indicating specifically how global/international and/or multicultural materials and concepts relate to content outline and/or readings.

When appropriate, generally accepted accounting principles are discussed in relation to international transactions and the appropriate handling of these in the United States and other countries. An example would be foreign branch or segment accounting as well as consolidated statements.

VI. METHODS TO MEASURE STUDENT ACHIEVEMENT AND DETERMINE GRADES:

Students in this course will be graded in at least one of the following four categories. Please check those appropriate. A degree applicable course must have a minimum of one response in category A, B, or C.

A. Writing			
Check either 1 or 2 below			
X	1. Substantial writing assignments are required. Check the appropriate boxes below and provide a written description in the space provided.		
	2. Substantial writing assignments are NOT required. If this box is checked leave this section blank. For degree applicable courses you must complete category B and/or C.		
	a) essay exam(s)		d) written homework
X	b) term or other paper(s)		e) reading reports
	c) laboratory report(s)		f) other (specify)

Required assignments may include but are not limited to the following:
 Financial statement analysis case study is required.

B. Problem Solving			
Computational or non-computational problem-solving demonstrations, including:			
X	a) exam(s)		d) laboratory reports
X	b) quizzes		e) field work
X	c) homework problems		f) other (specify):

Required assignments may include but are not limited to the following:

C. Skill demonstrations, including:			
	a) class performance(s)		c) performance exams(s)
	b) field work	X	d) other (specify) Oral presentations

Required assignments may include but are not limited to the following:

D. Objective examinations including:			
X	a) multiple choice	X	d) completion
	b) true/false	X	e) other (specify): Essay
X	c) matching items		

COURSE GRADE DETERMINATION:

Description/explanation: Based on the categories checked in A-D, it is the recommendation of the department that the instructor's grading methods fall within the following departmental guidelines; however, the final method of grading is still at the discretion of the individual instructor. The instructor's syllabus must reflect the criteria by which the student's grade has been determined. (A minimum of five (5) grades must be recorded on the final roster.)

If several methods to measure student achievement are used, indicate here the approximate weight or percentage each has in determining student final grades.

- 60% Examinations and quizzes
- 40% Exercises, problems, & participation

VII. EDUCATIONAL MATERIALS

For degree applicable courses, the adopted texts, as listed in the college bookstore, or instructor-prepared materials have been certified to contain college-level materials.

Validation Language Level (check where applicable):

- Textbook
- Reference materials
- Instructor-prepared materials
- Audio-visual materials

College-Level Criteria Met	
YES	NO
<u>X</u>	_____
<u>X</u>	_____
<u>X</u>	_____
<u>X</u>	_____

Indicate Method of evaluation:

- Used readability formulae (grade level 10 or higher) _____
- Text is used in a college-level course X

Used grading provided by publisher
Other: (please explain; relate to Skills Levels)

 X
 -

Computation Level (Eligible for MATH 101 level or higher where applicable)	<u> X </u>	<u> </u>
Content		
Breadth of ideas covered clearly meets college-level learning objectives of this course	<u> X </u>	<u> </u>
Presentation of content and/or exercises/projects:		
Requires a variety of problem-solving strategies including inductive and deductive reasoning.	<u> X </u>	<u> </u>
Requires independent thought and study	<u> X </u>	<u> </u>
Applies transferring knowledge and skills appropriately and efficiently to new situations or problems.	<u> X </u>	<u> </u>
List of Reading/Educational Materials		
Recommended - Wild, J., Shaw, K., Chiappetta, B <i>Managerial Accounting</i> , ed. 5th McGraw-Hill, Irwin, 2013,		

Comments:

 This course requires special or additional library materials (list attached).
 This course requires special facilities:

Attached Files:

[Distance Ed: 2002SP 2-way Interactive Proposal](#)

REQUISITES

Prerequisite -- ACCTG 4A Financial Accounting

1. use accounting principles to prepare journals, ledgers, and worksheets for sole proprietorships.
2. use income statements, statements of owners equity and balance sheets.

1. need to be able to read and understand journals, ledgers and worksheets for different types of businesses in order to make decisions and to solve accounting problems.
2. use financial statements to prepare the statement of cash flows.

ESTABLISHING PREREQUISITES OR COREQUISITES

Every prerequisite or corequisite requires content review plus justification of at least one of the seven kinds below. Prerequisite courses in communication and math outside of their disciplines require justification through statistical evidence. Kinds of justification that may establish a prerequisite are listed below.

Check one of the following that apply. Documentation may be attached.

 Significant statistical evidence indicates that the absence of the prerequisite course is related to unsatisfactory performance in the target course.

Justification: Indicate how this is so.

 The health or safety of the students in this course requires the prerequisite.

Justification: Indicate how this is so.

 X The prerequisite course is part of a sequence of courses within or across a discipline.

 The prerequisite is required in order for the course to be accepted for transfer to the UC or CSU systems.

Justification: Indicate how this is so.

 The prerequisite/corequisite is required by law or government regulations.

Explain or cite regulation numbers:

 The safety or equipment operation skills learned in the prerequisite course are required for the successful or safe completion of this course.

Justification: Indicate how this is so.

 The safety or equipment operation skills learned in the prerequisite course are required for the successful or safe completion of this course.

Justification: Indicate how this is so.

 Three CSU/UC campuses require an equivalent prerequisite or corequisite for a course equivalent to the target course:

Justification:

Advisory -- Eligibility for ENGL 125 Writing Skills for College

- an avoidance of major grammatical errors including verb tense issues, subject-verb agreement, pronoun agreement problems, fragments, fused sentences and comma splices
- Write essays of at least 900 words with an introduction, multiple body paragraphs, and a conclusion. These papers will include:
- an evaluation and analysis of ideas at the appropriate course level

- accumulate accounting data for proprietorships, partnerships, and corporations in an orderly fashion using source documents, journals, ledgers, and financial statements.
- interpret accounting information for oral or written presentations.
- prepare resulting financial and managerial reports of the accumulated data using proper principles and formats.
- prepare written and oral analysis of financial and managerial reports.

Advisory -- Eligibility for ENGL 126 Reading Skills for College

- apply a variety of vocabulary skills for increased comprehension during reading.
- analyze expository texts to determine explicit/implicit main ideas and logical support, leading to author's intended meaning.
- distinguish between fact and opinion and determine author's tone and purpose in non-fiction writings.

- accumulate accounting data for proprietorships, partnerships, and corporations in an orderly fashion using source documents, journals, ledgers, and financial statements.
- interpret accounting information for oral or written presentations.
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- prepare written and oral analysis of financial and managerial reports.

Advisory -- Eligibility for MATH 201 ELEMENTARY ALGEBRA

- Apply the four arithmetic operations to fractions.
- Apply the four arithmetic operations to integers.
- Apply the four arithmetic operations to decimals.

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