



COURSE OUTLINE : ACCTG 102

D Credit – Degree Applicable

COURSE ID 005100

Cyclical Review: August 2020

COURSE DISCIPLINE : ACCTG

COURSE NUMBER : 102

COURSE TITLE (FULL) : Managerial Accounting

COURSE TITLE (SHORT) : Managerial Accounting

CALIFORNIA STATE UNIVERSITY SYSTEM C-ID : ACCT 120 – Managerial Accounting

CATALOG DESCRIPTION

ACCTG 102 continues student development in the use of accounting concepts. It presents managerial accounting from an information-user, decision-making viewpoint. Emphasis is placed on developing students' ability to critically judge and evaluate issues covered in the course. The majority of the course covers managerial accounting for business operations, stressing four-year college transfer expectations, with the remainder concerned with financial management, and evaluating businesses. Ethical issues and open-ended exercises requiring critical judgment and narrative response by students may be used throughout the course.

Total Lecture Units: 5.00

Total Laboratory Units: 0.00

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Total Lecture Hours: 90.00

Total Laboratory Hours: 0.00

Total Laboratory Hours To Be Arranged: 0.00

Total Contact Hours: 90.00

Total Out-of-Class Hours: 180.00

Prerequisite: ACCTG 101 or equivalent. Recommended Preparation: Concurrent enrollment or completion of

CABOT 260 or 270, or equivalent spreadsheet experience.



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ENTRY STANDARDS

	Subject	Number	Title	Description	Include
1	ACCTG	101	Financial Accounting	explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users; summarize the purpose of journals and ledgers;	Yes
2	ACCTG	101	Financial Accounting	apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements;	Yes
3	ACCTG	101	Financial Accounting	identify and illustrate how the principles of internal control are used to manage and control the firm's resources and minimize risk;	Yes
4	ACCTG	101	Financial Accounting	explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows;	Yes
5	ACCTG	101	Financial Accounting	interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools;	Yes
6	ACCTG	101	Financial Accounting	identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.	Yes
7	CABOT	260	Beginning Microsoft Office Applications	create and enhance Word documents with tables and imported graphics using Microsoft Clip Gallery Live;	No
8	CABOT	260	Beginning Microsoft Office Applications	create spreadsheets with data tables and charts;	No
9	CABOT	260	Beginning Microsoft Office Applications	design the structure of databases and run restrictive queries;	No
10	CABOT	260	Beginning Microsoft Office Applications	create presentations and run automatic slide shows.	No
11	CABOT	270	Microsoft Excel I	format worksheets;	No
12	CABOT	270	Microsoft Excel I	modify page setup and printing;	No
13	CABOT	270	Microsoft Excel I	utilize formulas & functions in Excel;	No
14	CABOT	270	Microsoft Excel I	utilize charts and objects.	No



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EXIT STANDARDS

- 1 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;
- 2 compare and contrast financial and managerial accounting;
- 3 define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes;
- 4 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;
- 5 prepare traditional and contribution-margin income statements and define related terms;
- 6 explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool;
- 7 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;
- 8 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;
- 9 explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control;
- 10 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;
- 11 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;
- 12 compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes;
- 13 define relevant costs and benefits and prepare analyses related to special decisions;
- 14 explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money.

STUDENT LEARNING OUTCOMES

- 1 calculate and report accounting data in order to demonstrate acquired knowledge and understanding of managerial accounting
- 2 demonstrate the knowledge of internal management techniques by analysis of a company's data and presenting this information using presentation skills
- 3 demonstrate proficiency in presenting business information, both verbally and in writing, to information users in a clear and understandable manner



COURSE CONTENT WITH INSTRUCTIONAL HOURS

	Description	Lecture	Lab	Total Hours
1	Managerial Accounting Basic Concepts <ul style="list-style-type: none"> • 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 	15	0	15
2	Costing Systems <ul style="list-style-type: none"> • Job Costing • Activity Based Costing • Process Costing, and Absorption costing 	15	0	15
3	Strategic Management Skills <ul style="list-style-type: none"> • Cost-volume-profit analysis • Variable Costing • Segment Reporting 	15	0	15
4	Budgeting - Planning and Control <ul style="list-style-type: none"> • Standard costing and variance analysis • Variable costing and segment reporting • Responsibility accounting, profit planning and flexible budgeting 	15	0	15
5	Performance Measurements <ul style="list-style-type: none"> • Decentralized Organizations • Capital expenditure decisions and Time Value of Money • Differential analysis 	15	0	15



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6	Understanding and Evaluating Business Strategies <ul style="list-style-type: none"> • Cash flow statements • Financial indicators and analysis 	15	0	15
				90

OUT OF CLASS ASSIGNMENTS

- 1 reading assignments to introduce each covered subject; (e.g. textbook chapters, cases related to topics covered)
- 2 homework assignment to reinforce each covered subject. (e.g. quizzes, problems)

METHODS OF EVALUATION

- 1 quizzes and tests;
- 2 midterm and final examination;
- 3 class presentation.

METHODS OF INSTRUCTION

- Lecture
- Laboratory
- Studio
- Discussion
- Multimedia
- Tutorial
- Independent Study
- Collaboratory Learning
- Demonstration
- Field Activities (Trips)
- Guest Speakers
- Presentations

TEXTBOOKS

Title	Type	Publisher	Edition	Medium	Author	ISBN	Date
Introduction to Managerial Accounting	Required	McGraw-Hill	8	print	Brewer, Peter C.	9781259917066	2019