

## Master Syllabus

### ACC 1220 - Introduction to Managerial Accounting

**Division:** Business and Public Services

**Department:** Accounting

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** ACC 1210

**Date Revised:** October 2017

---

#### Course Description:

An introduction to the use of accounting information by managers. Topics include the use of accounting information for planning and control, performance evaluation, decision-making and the statement of cash flows, along with financial statement analysis. Traditional testing (proctored or in Testing Center) is used in all online sections.

#### General Education Outcomes:

- ▣ Critical Thinking/Problem Solving Competency
- ▣ Computer Literacy Competency
- ▣ Information Literacy Competency

#### Course Outcomes:

##### Interaction of Managerial Accounting in the Workplace

Explain the relevance of other disciplines to the process of providing information for management planning, control, decision making, and performance evaluation.

**Assessment Method:** Locally developed exams

**Performance Criteria:** 70% or better on exams & quizzes

**Assessment Method:** Simulations

**Performance Criteria:** 70% or better on homework

##### Management Information

Define the differing information needs of internal management and external users of financial information.

**Assessment Method:** Locally developed exams

**Performance Criteria:** 70% or better on exams & quizzes

**Assessment Method:** Simulations

**Performance Criteria:** 70% or better on homework

##### Application of Managerial Accounting Concepts

Apply basic managerial accounting concepts to problems of management planning, control, decision making, and performance evaluation.

**Assessment Method:** Locally developed exams

**Performance Criteria:** 70% or better on exams & quizzes

**Assessment Method:** Simulations

**Performance Criteria:** 70% or better on problem set and homework

##### Role of Managerial Accounting

Summarize the role of managerial accounting in management contexts of planning, control, decision making, and performance evaluation.

**Assessment Method:** Locally developed exams

**Performance Criteria:** 70% or better on exams & quizzes

**Assessment Method:** Simulations

**Performance Criteria:** 70% or better on homework

##### Terminology and Concepts

Describe basic managerial accounting terminology and concepts.

**Assessment Method:** Locally developed exams

**Performance Criteria:** 70% or better on exams & quizzes

**Assessment Method:** Simulations

**Performance Criteria:** 70% or better on homework

#### Outline:

Statement of Cash Flows  
Financial Statement Analysis  
Job Order and Process Costing  
Activity-Based Costing and Other Cost Management Tools  
Cost-Volume-Profit Analysis  
Short Term Business Decisions  
Capital Investment Decisions  
Budgets and Responsibility Accounting  
Flexible Budgets and Standard Cost  
Performance Evaluation