

## Master Syllabus

### ACC 2212 - Managerial Accounting & Finance

**Division:** Business and Public Services

**Department:** Accounting

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** ACC 1220

**Date Revised:** October 2012

---

### Course Description:

This course uses accounting and finance concepts to effectively analyze and manage business finances.

### General Education Outcomes:

- Critical Thinking/Problem Solving Competency

### Course Outcomes:

#### Financial Statement Analysis

Use financial ratios to analyze company performance.

**Assessment Method:** Locally developed exams

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

**Assessment Method:** Simulations

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

#### Capital Budgeting

Evaluate potential investments in long-term assets using capital budgeting techniques.

**Assessment Method:** Locally developed exams

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

**Assessment Method:** Simulations

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

#### Business Financing

Evaluate short-term and long-term financing options.

**Assessment Method:** Locally developed exams

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

**Assessment Method:** Simulations

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

#### Planning and Budgeting

Use budgets, break even analysis, and inventory management techniques to manage business finances.

**Assessment Method:** Locally developed exams

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

**Assessment Method:** Simulations

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

#### Performance Measurement

Identify and use appropriate measures to track business performance.

**Assessment Method:** Locally developed exams

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

**Assessment Method:** Simulations

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

### Outline:

Financial Statement Analysis  
Budgeting  
Short and Long-term Financing  
Time Value of Money  
Cost of Capital  
Capital Budgeting  
Cost-Volume-Profit Analysis  
Inventory Management  
Performance Measurement