

Course Information Form (CIF)

Course Code: ACC 102 (IAI BUS 904)

Course Title: Managerial Accounting

Department: Business/Computer Science and Technologies

Effective Date: Summer 2026

PCS Code: 1.1 - Baccalaureate/Transfer

CIP Code: 52.0301

Repeatability: 0

Credit Hours

Catalog Notation: 3-0-3

Credit Hour Distribution:

Lecture: 3

Lab: 0

Clinical: 0

Total: 3

General Course Information

Catalog Description

Managerial accounting concepts and procedures including classification of costs, job order and process cost systems, budgeting, standard costs and variance analysis, capital budgeting, variable and absorption costing, and cost allocation.

General Course Objectives

- Analyze and interpret job-order and process costing methods, absorption, and variable costing approaches for managerial decision-making, differential costs, and product cost decisions.
- Construct, analyze, and interpret cost-volume-profit relationships, master budgets with pro-forma income statement and balance sheet, standard costs and variances, activity-based costing, and present-value methods for capital budgeting decisions.

Minimum Placement Levels

English

None

Reading

None

Math

None

Prerequisites

Credit in ACC 101

Methods of Evaluation

2-4 objective problem multiple choice and/or written response exams, quizzes, and problem-based homework assignments.

Instructional Materials and Additional Supplies

Managerial Accounting with Connect access, Current edition, Garrison/Noreen/Brewer. Students must have access to a textbook (either hardback or ebook) and Connect. Access to the ebook is provided with Connect access.

Course Content

General Learning Outcomes (GLOs)

- Reasoning and Inquiry: Students will demonstrate the ability to solve problems using deductive reasoning and logic, quantitative reasoning, or the scientific method.

Course Segments and Student Learning Outcomes

Course Segment	Learning Outcomes	Lecture Hours	Lab Hours	Clinical Hours
Introduction to Managerial Accounting, Cost Term, Concepts, and Classifications	<ol style="list-style-type: none"> Identify the major differences and similarities in financial and managerial accounting. Distinguish and categorize costs for a company. Prepare a cost of goods manufactured statement and an income statement. 	3	0	0
Systems Design: Job Order and Process Costing	<ol style="list-style-type: none"> Distinguish between process costing and job-order costing and illustrate the flow of costs. Compute overhead rates and apply overhead. Prepare entries to record costs. Calculate and assign unit costs and inventory costs under both systems. 	10	0	0
Cost Behavior and Cost-Volume-Profit Analysis	<ol style="list-style-type: none"> Distinguish and analyze variable, fixed, and mixed costs. Compute contribution margin and break-even. Analyze the effects on contribution margin of changes in variable costs, fixed costs, selling price, and volume. 	3	0	0
Variable Costing as a Tool for Management	<ol style="list-style-type: none"> Explain how variable costing and absorption costing differ. Compute unit cost, prepare income statements, and reconcile income under both methods. 	3	0	0
Activity-Based Costing	<ol style="list-style-type: none"> Explain how activity-based costing differs from a traditional costing system. 	4	0	0
Planning and Control for Management Analysis	<ol style="list-style-type: none"> Prepare and analyze master budgets for a company. Prepare a flexible budget and performance report for variable and fixed overhead. Analyze performance reports. 	6	0	0
Standard Costs and Variance Analysis	<ol style="list-style-type: none"> Compute and analyze cost variances. 	3	0	0
Segment Reporting, Decentralization, and the Balanced Scorecard	<ol style="list-style-type: none"> Prepare segment income statements. Distinguish between traceable and common fixed costs. Analyze a balanced scorecard. 	6	0	0
Relevant Costs for Decision Making: Differential Analysis	<ol style="list-style-type: none"> Identify relevant and irrelevant costs. Prepare an analysis to evaluate various decision options: product lines, make or buy, special orders, constrained resources, and/or joint products. 	3	0	0
Capital Budgeting Decisions	<ol style="list-style-type: none"> Evaluate the acceptability of an investment project using net present value, internal rate of return, payback period, and simple rate of return methods. 	4	0	0

Total Contact Hours

Lecture Hours	Lab Hours	Clinical Hours
45	0	0