

Moberly Area Community College Common Syllabus

ACC211: Managerial Accounting Current Term

Instructor:**Office number:****Office hours:****Response Time:** I typically respond to student emails within 24 hours, Monday through Friday.**Contact information:****Classroom number:****Section number(s):****Class days and time:****Catalog Description:** ACC211 Managerial Accounting (3-0-3)

This course provides students with a basic understanding of cost behavior. Students develop skills determining costs of materials, labor, and overhead; use job order and process cost methods; apply budgeting principles; cost allocation; and strategic cost management.

Prerequisite(s):

ACC101 Accounting I

Text: Warren/Taylor. *Managerial Accounting*, 16th edition. Cengage Learning.**The text is an ebook, included in your course fees.****Other Required Materials:****Purpose of Course:**

Managerial Accounting provides the information managers need to make informal decisions and how they obtain that information. Students will learn the types of decisions managers must make and how managerial accounting helps with these decisions.

Course Objectives (CO):

1. Define introductory managerial concepts and terminology.
2. Understand job order costing.
3. Understand process costing.
4. Allocate factory overhead.
5. Allocate costs for support departments.
6. Understand cost behavior relationships.
7. Use variable costing to analyze decisions.
8. Illustrate the use of budgets to aid in managerial decisions.

9. Evaluate variances.

Course Content Connection between Course Objectives and Chapters in Book:

CO1: Chapter 1 - Introduction to Managerial Accounting

CO2: Chapter 2 - Job Order Costing

CO3: Chapter 3 - Process Costing

CO4: Chapter 4 – Activity-Based Costing

CO5: Chapter 5 – Support Department and Joint Cost Allocation

CO6: Chapter 6 – Cost-Volume-Profit Analysis

CO7: Chapter 7 – Variable Costing for Management Analysis

CO8: Chapter 8 – Budgeting

CO9: Chapter 9 – Evaluating Variances from Standard Costs

Statement to Connect Course with Institutional Student Level Outcomes:

In compliance with MACC's Institutional Student Level Outcomes, the student who successfully completes this course will be able to meet the following institutional learning outcomes:

- **Higher Order Thinking:** Students will demonstrate the ability to distinguish among opinions, facts, and inferences; to identify underlying or implicit assumptions; to make informed judgments; to solve problems by applying evaluative standards; and to reflect upon and refine those problem-solving skills. This outcome involves creative thinking, critical thinking, and quantitative literacy.
- **Managing Information:** Students will demonstrate the ability to discern when there is a need for information; and to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.

EVALUATION OF STUDENT LEARNING:

Grade Scale:

A = 90-100%

B = 80-89%

C = 70-79%

D = 60-69%

F = 59 and below

Evaluation:

(State the way learning objectives will be measured. They may be measured through, but not limited to, the following: objective and essay questions, papers, quizzes, oral presentations, class participation, small group work, and/or projects.)

Description of Major Assignment(s)/Project(s):

Per instructor

INSTRUCTOR POLICIES

Tardiness:

Per instructor's policy

Make-up and late work:

Per instructor's policy

Extra-Credit:

Per instructor's policy

Schedule of Student Assignment and Activities:

(Instructors will identify a Student Assignment/Activities schedule. Instructors have the prerogative to construct the schedule by class periods, weeks, or an overview of topics to be covered.)

Other:

List any other instructor policies

COLLEGEWIDE POLICIES:

All faculty and students need to be aware of collegewide policies and procedures. Statements on Academic Dishonesty, ADA, Attendance, Title IX, and other important collegewide policies can be accessed by clicking on the following: [Collegewide Policies in Student Resources](#).