

**I. COURSE INFORMATION**

- A. Business 212 Managerial Accounting
- B. 3 credit hours
- C. Warren, Carl S.; William Tayler. *Managerial Accounting*. 16<sup>th</sup> ed. Kentucky: Cengage, 2022
- D. Prerequisites: BUS 210 Financial Accounting
- E. KRSN: ACC 2010 Managerial Accounting

The learning outcomes and competencies detailed in this course outline or syllabus meet or exceed the learning outcomes and competencies specified by the Kansas Core Outcomes Groups project for this course as approved by the Kansas Board of Regents.

**II. COURSE DESCRIPTION**

This course provides the student with the basic concepts of using accounting data to analyze management problems and to make the necessary interpretations for effective decision-making.

**III. LEARNING OUTCOMES**

- A. Explain the difference between managerial and financial accounting
- B. Evaluate the ethical dimensions of managerial accounting
- C. Apply management accounting techniques to planning and control of operations Including:
  - Master Budget and Capital Budget
  - Variance Analysis
  - Cost Volume Profit Analysis
  - Cost Allocations
- D. Interpret Cost Behaviors for Decision Making
- E. Communicate managerial accounting information in an appropriate format
- F. Track the flow of costs through the manufacturing process

**IV. MAJOR CONTENT AREAS**

- A. Cost concepts: job-order costing and process costing
- B. Cost-volume-profit relations
- C. Reporting and management tools
- D. Budget and performance analysis
- E. Cash flow and financial statement analysis

**V. ASSIGNMENTS (may include but are not limited to)**

- A. Problems
- B. Discussion topics
- C. Exercises
- D. Formal writing assignments
- E. Case studies

**VI. EVALUATION METHODS (may include but are not limited to)**

- A. Assignments
- B. Quizzes
- C. Attendance and participation
- D. Exams