

Cerro Coso College  
**Course Outline of Record Report**  
 10/13/2021

## BSADC102 : Managerial Accounting

### General Information

Author:	<ul style="list-style-type: none"> <li>• Frank Timpone</li> <li>• Hightower, Matthew</li> <li>• O'Connor, Karen</li> </ul>
Course Code (CB01) :	BSADC102
Course Title (CB02) :	Managerial Accounting
Department:	Business Information Technolog
Proposal Start:	Spring 2019
TOP Code (CB03) :	(0505.00) Business Administration
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	Yes
Course Control Number (CB00) :	CCC000248783
Curriculum Committee Approval Date:	11/01/2013
Board of Trustees Approval Date:	12/19/2013
External Review Approval Date:	03/04/2014
Course Description:	This is the study of how managers use accounting information in decision-making, planning, directing, and controlling operation. It focuses on cost terms and concepts, cost behavior, cost structure, and, cost-volume-profit analysis. It includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.
Submission Type:	Change to Content  Revised SLO's, Revised Delivery Methods and Distant Education Statement.
Author:	No value

### Faculty Minimum Qualifications

Master Discipline Preferred:	<ul style="list-style-type: none"> <li>• Accounting</li> </ul>
Alternate Master Discipline Preferred:	<ul style="list-style-type: none"> <li>• Business</li> <li>• Business Education</li> <li>• Accounting</li> </ul>
Bachelors or Associates Discipline Preferred:	No value
Additional Bachelors or Associates Discipline Preferred:	No value

### Course Development Options

Basic Skills Status (CB08)	Course Special Class Status (CB13)	Grade Options
Course is not a basic skills course.	Course is not a special class.	<ul style="list-style-type: none"> <li>• Letter Grade Methods</li> </ul>

<input type="checkbox"/> Allow Students to Gain Credit by Exam/Challenge	<b>Allowed Number of Retakes</b> 0	<ul style="list-style-type: none"> <li>• Pass/No Pass</li> </ul> <b>Course Prior To College Level (CB21)</b> Not applicable.
<b>Rationale For Credit By Exam/Challenge</b> No value	<b>Retake Policy Description</b> Non-Repeatable Credit	<input checked="" type="checkbox"/> Allow Students To Audit Course
<b>Course Support Course Status (CB26)</b> No value		

<b>Associated Programs</b>		
<input checked="" type="checkbox"/> Course is part of a program (CB24)		
<b>Associated Program</b>	<b>Award Type</b>	<b>Active</b>
CC Associate in Science in Business Administration for Transfer	A.A. Degree for Transfer	Summer 2018 to Summer 2020
Economics Associate in Arts Degree for Transfer (AA-T)	A.A. Degree for Transfer	Spring 2020 to Spring 2020
Management Associate in Science Degree	A.S. Degree Major	Fall 2019 to Spring 2020
Economics Associate in Arts Degree for Transfer	A.A. Degree for Transfer	Spring 2020
Business Administration Associate in Science Degree for Transfer	A.A. Degree for Transfer	Summer 2020
Business Administration Associate in Science Degree for Transfer 2.0 (In Development)	A.S. Degree for Transfer	Fall 2022

<b>Transferability &amp; Gen. Ed. Options</b>	
<b>Course General Education Status (CB25)</b> No value	
<b>Transferability</b> Transferable to both UC and CSU	<b>Transferability Status</b> Approved

C-ID	Categories	Status	Approval Date	Comparable Course
Accounting	C-ID discipline	Pending	No value	ACCT 120

### Units and Hours

#### Summary

<b>Minimum Credit Units (CB07)</b>	4
<b>Maximum Credit Units (CB06)</b>	4
<b>Total Course In-Class (Contact) Hours</b>	72
<b>Total Course Out-of-Class Hours</b>	144
<b>Total Student Learning Hours</b>	216
<b>Faculty Load</b>	0

#### Credit / Non-Credit Options

<b>Course Credit Status (CB04)</b> Credit - Degree Applicable	<b>Course Non Credit Category (CB22)</b> Credit Course.	<b>Non-Credit Characteristic</b> No Value
<b>Course Classification Status (CB11)</b> Credit Course. <input type="checkbox"/> Variable Credit Course	<b>Funding Agency Category (CB23)</b> Not Applicable.	<input type="checkbox"/> Cooperative Work Experience Education Status (CB10)

#### Weekly Student Hours

	In Class	Out of Class
Lecture Hours	4	8
Laboratory Hours	0	0
Activity Hours	0	0

#### Course Student Hours

<b>Course Duration (Weeks)</b>	18
<b>Hours per unit divisor</b>	54
<b>Course In-Class (Contact) Hours</b>	
Lecture	72
Laboratory	0
Activity	0
<b>Total</b>	72
<b>Course Out-of-Class Hours</b>	
Lecture	144
Laboratory	0
Activity	0
<b>Total</b>	144

**Time Commitment Notes for Students**

No value

**Faculty Load**

Extra Duties: 0

Faculty Load: 0

**Units and Hours - Weekly Specialty Hours**

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

**Pre-requisites, Co-requisites, Anti-requisites and Advisories**

**Advisory**

BSOTC070 - Business Mathematics

Students are expected to become proficient in basic math skills which include addition, subtraction, presented calculation, multiplication and division. Also included are variance analysis, vertical analysis, and present value.

**AND**

**Prerequisite**

BSADC101 - Financial Accounting

Successful completion of BSAD C101, Financial Accounting which includes the understanding and ability to prepare journal entries and financial statements.

**Entrance Skills**

Entrance Skills	Description
No value	No value

**Limitations on Enrollment**

Limitations on Enrollment	Description

No value

No value

## Specifications

### Methods of Instruction

#### Methods of Instruction

Lecture

#### Rationale

Weekly lectures related to the major concepts in each chapter.

#### Methods of Instruction

Written work

#### Rationale

Problem solving and weekly quizzes on each chapter graded by a rubric.

#### Methods of Instruction

Other

#### Rationale

Other Methods: Hands on activities such as creating accounting documents. Computer aided instruction such as study tools, presentations, videos, and exercises at CengageNOW.

#### Methods of Instruction

Presentations (by students)

#### Rationale

Power point presentations on a course related topic presented by students graded by a rubric.

#### Methods of Instruction

Problem Solving

#### Rationale

Students are required to solve problems for homework as well as in class graded by a rubric.

#### Methods of Instruction

Performance

#### Rationale

Students are evaluated using rubrics on all assignments, quizzes, and discussions.

#### Methods of Instruction

Discussion

#### Rationale

Discussions are graded by a rubric and students are provided feedback.

#### Methods of Instruction

Demonstration

#### Rationale

Problem solving demonstrations are provided.

### Assignments

A. Article reviews Example: Read the article entitled " Period vs Product Costs" by Charles Horngren B. Homework assignments  
 Example: Complete the following questions at the end of the chapter: Vizla Inc. has sales of \$1,200,000 and the break-even point in sales dollars is \$960,000. Determine the company's margin of safety as a percent of current sales.

<b>Methods of Evaluation</b>		<b>Rationale</b>		
Other		The methods of evaluation include problem solving exercises; oral and written assignments; quizzes and examinations that include problem solving, essay and/or analysis, interpretation, and presentation. Topics included in the course include job order costs systems, cost-volume-profit analysis, activity based costing, capital budgeting, investment decision making. Reviewer will assess using multiple methods, as described.		
<b>Equipment</b>				
No Value				
<b>Textbooks</b>				
<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Date</b>	<b>ISBN</b>
	Warren, C. S. and Reeve, James M. . (2018) Financial and Managerial Accounting, 14 th, Cengage			
<b>Other Instructional Materials</b>				
<b>Description</b>	Software: Various. Web based software applications. , Various ed. -Includes assignments, quizzes and sample problems with solutions.			
<b>Author</b>				
<b>Citation</b>	Managerial Accounting			
<b>Materials Fee</b>				
No				

## Learning Outcomes and Objectives

### Course Objectives

Identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team; compare and contrast financial and managerial accounting.

Define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes.

Distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement.

Prepare traditional and contribution-margin income statements and define related terms.

Explain cost-volume-profit analysis, degree of operating leverage, and safety margin; employ each as an analytical tool.

Describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports.

Discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management

Explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control.

Explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.

Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports.

Compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.

Define relevant costs and benefits and prepare analyses related to special decisions.

Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money.

Identify the ethical implications inherent in managerial accounting and reporting and be able to apply strategies for addressing them.

#### CSLOs

**Analyze major differences between managerial and financial accounting, including financial statements, various cost classifications, and cost variances.**

Expected SLO Performance: 70.0

**Execute the steps in figuring contribution margin and break-even point.**

Expected SLO Performance: 70.0

Analyze cost of goods manufactured and cost of goods sold, job-order costing and process costing, activity based costing, standard costing, production costing.

Expected SLO Performance: 70.0

Execute the steps in preparing sales, production, overhead, and expense budgets.

Expected SLO Performance: 70.0

## Outline

### Course Outline

Decision making: relevant costs and benefits

- a. Comparison of Financial and Managerial Accounting
- b. Cost Classification Defined
- c. Purpose of Cost Classification

Basic cost management concepts

- a. Variable Cost Behavior
- b. Fixed Cost Behavior
- c. Mixed Cost Behavior
- d. Contribution Format

Cost-volume-profit analysis

- a. Contribution Margin Ratio
- b. Application of Cost-Volume-Profit Concepts
- c. Break-even Analysis
- d. Target Profit Analysis
- e. Concept of Sales Mix

Job-order and process costing

- a. Flow of Cost
- b. Applying Overhead
- c. Service companies

Activity-based costing

- a. Allocating Factory Overhead
- b. Assembly Overhead
- c. Cost Pools
- d. Cost Drivers

Profit planning and budgeting

- a. Static and Flexible Budgets
- b. Controlling
- c. Directing
- d. Zero-Based Budgeting

Standard costing and flexible budgeting

- a. Direct Material
- b. Direct Labor
- c. Factory Overhead
- d. Performance Reports

Responsibility accounting; segment reporting; and performance analysis

- a. Cost Centers
- b. Profit Centers
- c. Investment Centers
- d. Variance Analysis

Absorption and variable costing

- a. Direct Costing
- b. Contribution Margin



- c. Cost Control
- d. Product Pricing
- e. Production Planning

Capital expenditure decisions

- a. Average Rate of Return Method
- b. Cash Payback Method
- c. Net Present Value Method
- d. Internal Rate of Return Method

Ethical issues

- a. Sarbanes-Oxley Act
- b. Public Company Accounting Oversight Board
- c. Internal Audit Procedures

## Delivery Methods and Distance Education

**Delivery Method:** Please list all that apply -Face to face -Online (purely online no face-to-face contact) -Online with some required face-to-face meetings ("Hybrid") -Online course with on ground testing -iTV – Interactive video = Face to face course with significant required activities in a distance modality -Other

Face 2 Face  
 Online  
 Hybrid  
 Interactive

**Rigor Statement:** Assignments and evaluations should be of the same rigor as those used in the on-ground course. If they are not the same as those noted in the COR on the Methods of Evaluation and out-of-class assignments pages, indicate what the differences are and why they are being used. For instance, if labs, field trips, or site visits are required in the face to face section of this course, how will these requirements be met with the same rigor in the Distance Education section?

All paper assignments are identical to those in an onsite class, except that they are uploaded to the course shell into a learning management system as an attachment. Weekly class discussions are conducted by means of online discussion forums within a learning management system. Uploaded quizzes or exams accessible through the class web site are used. Feedback in online discussion forums and through e-mail is used. Substantive critiques of all essays and at least general responses to discussion posts are provided. Rubrics, stated in the syllabus, are used to evaluate online discussion work but are not required. As with any on-ground class, departmental rubrics are used to guide the assessment of essays.

**Effective Student-Instructor Contact:** Good practice requires both asynchronous and synchronous contact for effective contact. List the methods expected of all instructors teaching the course. -Learning Management System -Discussion Forums -Moodle Message -Other Contact -Chat/Instant Messaging -E-mail -Face-to-face meeting(s) -Newsgroup/Discussion Board -Proctored Exam -Telephone -iTV -Interactive Video -Other (specify)

Student-Instructor contact will include the following: discussion forums, learning management system messages, announcements, and feedback for each student's work.

Student-Instructor contact MAY include the following: chat/Zoom, newsgroup/discussion board, phone, and iTV.

Student-Student contact will include the following: discussion forums.

Student-Student contact MAY include the following: chat/Zoom, learning management system messages, group work, and peer reviewed projects.

**Software and Equipment:** What additional software or hardware, if any, is required for this course purely because of its delivery mode? How is technical support to be provided?

Various. Web based software applications. , Various ed. -- Includes assignments, quizzes and sample problems with solutions.

**Accessibility:** Section 508 of the Rehabilitation Act requires access to the Federal government's electronic and information technology. The law covers all types of electronic and information technology in the Federal sector and is not limited to assistive technologies used by people with disabilities. It applies to all Federal agencies when they develop, procure, maintain, or use such technology. Federal agencies must ensure that this technology is accessible to employees and the public to the extent it does not pose an "undue burden". I am using -iTV—Interactive Video only -Learning management system -Publisher course with learning management system interface.

The learning management system is accessible and compatible with support programs such as Kurzweil 3000. Faculty will use the Canvas accessibility checker, along with other resources provided by our Distance Education Director, to ensure all learning materials are accessible, including but not limited to documents, pdfs, OERs, external websites, and videos.

**Class Size:** Good practice is that section size should be no greater in distance ed modes than in regular face-to-face versions of the course. Will the recommended section size be lower than in on-ground sections? If so, explain why.

20 to 45 students