

BA 231 Principles of Managerial Accounting

GENERAL INFORMATION:

Course title: BA 231 Principles of Managerial Accounting		
Campus: National	Initiator: Rominger James Maddegodagedara and Edper Castro	Date: June 1, 2021
Course description This course principles and concepts of managerial accounting and how it assists in the planning, controlling and decision making in a business. The focus of the course is on different types of costs, cost behavior, costing methods, product pricing, budgeting, variance analysis, and cost-volume-profit analysis. The student will present a budget for a mock-up manufacturing business based on a case study.		

COURSE HOURS/CREDITS:

	Hours per Week	No. of Weeks	Total Hours	Semester Credits
Lecture	3	x 16	x 48	= 3
Laboratory		x	x	=
Lecture/Lab		x	x	=
Workshop		x	x	=
		Total Semester	Credits	= 3

PURPOSE OF COURSE:

☒ Degree requirement

☐ Degree elective

☐ Certificate

☐ Other

PREREQUISITES:

BA110 Contemporary Business

BA230 Principles of Financial Accounting

PSLOS OF OTHER PROGRAMS THIS COURSE MEETS:

PSLO#	Program
N/A	

CAC Chair signatures:_____ Date recommended:_____

VPIA signature:_____ Date approved:_____

1) INSTITUTIONAL STUDENT LEARNING OUTCOMES

[]	1. Effective oral communication: capacity to deliver prepared, purposeful presentations designed to increase knowledge, to foster understanding, or to promote change in the listeners' attitudes, values, beliefs, or behaviors.
[]	2. Effective written communication: development and expression of ideas in writing through work in many genres and styles, utilizing different writing technologies, and mixing texts, data, and images through iterative experiences across the curriculum.
[X]	3. Critical thinking: a habit of mind characterized by the comprehensive exploration of issues, ideas, artifacts, and events before accepting or formulating an opinion or conclusion.
[X]	4. Problem solving: capacity to design, evaluate, and implement a strategy to answer an open-ended question or achieve a desired goal.
[]	5. Intercultural knowledge and competence: a set of cognitive, affective, and behavioral skills and characteristics that support effective and appropriate interaction in a variety of cultural contexts.
[]	6. Information literacy: the ability to know when there is a need for information, to be able to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.
[]	7. Foundations and skills for life-long learning: purposeful learning activity, undertaken on an ongoing basis with the aim of improving knowledge, skills, and competence.
[X]	8. Quantitative Reasoning: ability to reason and solve quantitative problems from a wide array of authentic contexts and everyday life situations; comprehends and can create sophisticated arguments supported by quantitative evidence and can clearly communicate those arguments in a variety of formats.

2) PROGRAM STUDENT LEARNING OUTCOMES (PSLOs): The student will be able to:

1. Apply skills concepts and techniques in main functional areas of business and accounting;
2. Interpret and use quantitative techniques in solving business problems and decision-making using technological tools;
3. Develop and apply effective intercultural oral and written communication skills appropriate for business; and
4. Recognize and assess basic legal, environmental, and ethical challenges confronting businesses in general.

3) COURSE STUDENT LEARNING OUTCOMES (CSLOs)(General): The student will be able to:

1. Describe the nature of managerial accounting;
2. Perform different costings, noting how they behave, and how they are accounted for; and
3. Demonstrate skills in budgeting and performing analysis to assist in planning, controlling and in the decision making process.

4) COURSE STUDENT LEARNING OUTCOMES (CSLOs)(Specific): The student will be able to:

CSLO (General) 1: Describe the nature of managerial accounting.			
Student Learning Outcome (specific)	ISLO	PSLO	Assessment Strategies
1.1 Discuss the nature of managerial accounting.	3	1	The student will do an assignment graded with a rubric focused on describing the thrust and nature of managerial accounting and how it covers many facets of accounting.
1.2 Discuss the application of managerial accounting in the planning, controlling and decision making process.	3	1	The student will do an assignment graded with a rubric focused on describing the application of managerial accounting in the planning, controlling and decision making process.
CSLO (General) 2. Perform different costings, noting how they behave, and how they are accounted for.			
Student Learning Outcomes (specific)	ISLO	PSLO	Assessment Strategies
2.1 Perform basic accounting functions for job order costing systems.	3, 4, 8	1	The student will do an assignment graded with a rubric focused on performing basic accounting functions for job order costing systems.
2.2 Perform basic accounting functions for process cost systems.	3, 4, 8	1	The student will do an assignment graded with a rubric focused on performing basic accounting functions for process cost systems.
2.3 Perform basic accounting functions for activity-based costing.	3, 4, 8	1	The student will do an assignment graded with a rubric focused on performing basic accounting functions for activity-based costing.
2.4 Demonstrate skills in product pricing techniques.	3, 4, 8	1	The student will do an assignment graded with a rubric focused on demonstrating skills in product pricing techniques.
CSLO (General) 3. Demonstrate skill in budgeting and performing analysis to assist in planning, controlling and in the decision making process.			
Student Learning Outcomes (specific)	ISLO	PSLO	Assessment Strategies
3.1 Prepare budgets.	3, 4, 8*	1	The student will work on a case study graded with a rubric focused on preparing budgets.

3.2 Perform cost-volume-profit analysis.	3, 4, 8	1	The student will work on a case study graded with a rubric focused on performing cost-volume-profit analysis.
3.3 Perform variance analysis.	3, 4, 8	1	The student will work on a case study graded with a rubric focused on performing variance analysis

5) COURSE CONTENT:

- The nature of managerial accounting.
- Job order costing, process cost systems and activity-based-costing.
- Product pricing.
- Budgeting.
- Cost-volume-profit analysis, variance analysis.

6) METHOD(S) OF INSTRUCTION:

☒ Lecture ☐ Cooperative learning groups

☐ Laboratory ☐ In-class exercises

☐ Audio visual ☐ Demonstrations

☒ Other

7) REQUIRED TEXT(S) AND COURSE MATERIALS:

Warren, C., et al. *Accounting*. 28th ed., Cengage Learning, 2020 (or most recent edition).

Texas Instruments Business Analyst II Calculator

8) REFERENCE MATERIALS:

Hansen, D.R., et al., *Cost Management: Accounting and Control*. Cengage Learning, 2009 (or most recent edition).

Maher, M.W., et al., *Managerial Accounting: An Introduction to Concepts, Methods and Uses*. Cengage Learning, 2008 (or most recent edition).

VanDerbeck, E.J., *Principles of Cost Accounting*. Cengage Learning, 2008 (or most recent edition).

11) INSTRUCTIONAL COSTS: None

None

10) EVALUATION:

Summative evaluation is accomplished by having the student complete assignments and case studies.

The student must achieve a grade of “C” or higher to pass the course.

11) CREDIT BY EXAMINATION:

None

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Endorsed by CC: 04/05/2023

Approved by VPIA: 04/27/2023

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