

COURSE OUTCOME MATRIX

COURSE SYLLABUS

PART 2 of 3

Course Number and Title	AC 249 Managerial Accounting
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Credit Hours	3
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Course Description	This course is a study of how accounting data can be interpreted and used by management in planning and controlling business activities of the firm. The uses of accounting data by investors, quantitative methods, and organizational behavior are also considered. Detailed emphasis is placed on budgeting, break even analysis, capital investment decisions, job order and process order cost systems, and inventory valuation.
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Prerequisite(s) and/or Corequisite(s)	AC 111
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Required Textbooks/References/Course Materials:

Introduction To Management Accounting	16th	Horngren, Charles T.	Pearson	0133058786
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	General Education Outcomes
1	Utilize written and verbal language to discuss and comprehend information, incorporating a variety of technologies, such as text, data, and images (written language, verbal language, and information technology).
2	Identify and interpret relevant information in order to formulate an opinion or conclusion (critical thinking).
3	Demonstrate and communicate computational methods and mathematical reasoning in a variety of formats (using words, tables, graphs, mathematical equations, etc., as appropriate) (quantitative literacy and fluency).
4	Communicate in appropriate ways with those who are culturally diverse (intercultural competence).

	Business Accounting Program Outcomes
1	Record financial transactions with accuracy for a variety of businesses and business-related organizations using GAAP approved methods.
2	Prepare unbiased financial statements for a variety of organizations that communicate the financial health and standing of the organization.
3	Analyze the data contained in the financial statements, and communicate recommendations and possible solutions to stakeholders and decision makers.
4	Implement and enforce internal controls designed to ensure efficient and proper use of funds.
5	Perform duties ethically, avoiding conflicts of interest, and maintaining confidence in the Accounting profession.

	Course Outcomes (CO)	Bloom's Domain for CO (C, A, P), Category, and Level	Program Outcome(s)	Written Language	Verbal Language	Information Technology	Critical Thinking	Quantitative Literacy and Fluency	Intercultural Competence
1	The student will be able to define and analyze various types of costs.	C – Analyzing (4)	1,3	1	0	0	2	1	0
2	The student will be able to allocate costs based on a variety of methods.	C – Applying (3)	1,3	0	0	1	1	2	0
3	The student will be able to calculate and analyze break-even point and target income.	C – Analyzing (4)	1,4	2	0	1	2	2	0
4	The student will be able to complete a complex master budget including all supporting schedules.	C – Applying (3)	1,3,4,5	0	0	1	2	2	0
5	The student will be able to calculate and analyze price, quantity, and overhead variances.	C – Analyzing (4)	1,3,4	2	0	1	2	2	0
6	The student will be able to calculate and record transactions for various methods of capital budgeting.	C – Applying (3)	1	0	0	1	0	2	0
7	The student will be able to calculate and perform an analysis of a capital budgeting decision using present value.	C – Analyzing (4)	1,3,4	1	0	1	2	2	0
8	The student will be able to prepare customized versions of financial statements intended for management.	C – Creating (6)	1,3,4,5	0	0	2	2	2	0

Bloom's Domain Legend

C = Cognitive
A = Affective
P = Psychomotor

General Education Outcome Legend

2 = Included and Measurable
1 = Introduced and/or Minimally Addressed and Not Measurable
0 = Not included

Approved: May 2021
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