



North Central State College
MASTER SYLLABUS
2020-2021

- A. Academic Division: Business, Industry and Technology
- B. Discipline: Accounting
- C. Course Number and Title: ACCT1030 Managerial Accounting
- D. Course Coordinator: Jennifer Adkins
Assistant Dean: Toni Johnson, PhD

Instructor Information:

- Name: Click here to enter text.
- Office Location: Click here to enter text.
- Office Hours: Click here to enter text.
- Phone Number: Click here to enter text.
- E-Mail Address: Click here to enter text.

- E. Credit Hours: 4
- F. Prerequisites: ACCT1010
- G. Syllabus Effective Date: Fall, 2020
- H. Textbook(s) Title:

Horngren's Financial and Managerial Accounting, The Managerial Chapters with MyAccountinLab

- Authors: Miller-Nobels and Mattison
- Copyright Year: 2017
- Edition: 6th
- ISBN: 9780134461724 (eText) or 9780134642871 (Hardcopy)

- I. Workbook(s) and/or Lab Manual: None
- J. Course Description: This course provides information for assisting the management of a business entity in making decisions and for evaluating the effectiveness of those decisions by developing a student's understanding of managerial accounting principles. (TAG# OBU011)
- K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Discuss the three broad functions of management.	Daily Homework- weeks 1-4; Exam – Weeks 1 - 4
2. Apply the three classes of manufacturing costs and differentiate between product and period costs.	Daily Homework-weeks 1-4; Exam–Weeks 3-4
3. Calculate cost of goods manufactured.	Daily Homework- weeks 5-7; Exam – Weeks 5 – 7
4. Explain the characteristics and purposes of cost accounting; demonstrate the flow of costs in job order and process cost accounting systems.	Daily Homework- weeks 5-7; Exam – Weeks 5 – 7
5. Differentiate between traditional costing and activity-based costing (ABC).	Daily Homework- weeks 7-9; Exam – Weeks 7 – 9
6. Demonstrate an understanding of cost behavior and differentiate between variable and fixed costs.	Daily Homework- weeks 7-9; Exam – Weeks 7 – 9
7. List the five components of cost-volume-profit analysis and demonstrate the use of this technique.	Daily Homework- weeks 7-9; Exam – Weeks 7 - 9
8. Discuss the components of and the benefits of budgeting.	Daily Homework- weeks 10-12; Exam – Weeks 10 - 12
9. Demonstrate knowledge of the concepts of budgetary control and the features of responsibility accounting.	Daily Homework- weeks 10-12 ; Exam – Weeks 10 - 12
10. Determine the advantages of using standard costs and of the use of variances.	Daily Homework- weeks 10-12; Exam – Weeks 10 - 12
11. Discuss the steps in management’s decision-making process and the concept of incremental analysis.	Daily Homework- weeks 13-14; Exam – Weeks 13 - 14
12. Demonstrate knowledge of the capital budgeting evaluation process and explain what inputs are used in capital budgeting.	Daily Homework- weeks 13-14; Exam – Weeks 13 - 14
13. Calculate cash payback, the net present value, and annual rate of return methods of evaluating investments.	Daily Homework- weeks 15-16; Exam – Weeks –15-16
14. Apply basic financial statement analysis tools, including financial ratios, to analyze a company.	Daily Homework- weeks 15-16; Exam – Weeks 15 - 16

M. Topical Timeline (subject to change):

1. Managerial Accounting Basics and Costs Concepts – Weeks 1-4
2. Job Order Costing – Weeks 5-9
3. Process Costing -- Weeks 5-9
4. Activity-Based Costing -- Weeks 5-9
5. Cost-Volume-Profit – Weeks 5-9
6. Incremental Analysis – Weeks 5-9
7. Budgetary Planning – Weeks 10- 14
8. Budgetary Control and Responsibility Accounting -- Weeks 10-14
9. Standard Costs -- Weeks 10-14
10. Planning for Capital Investments -- Weeks 10-14
11. Financial Statement Analysis – Weeks 15-16

N. Course Assignments:

1. Practice of course topics in class
2. Homework preparation for class
3. Exam

O. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Poor
00--59	F	0.00	Failure

P. Grading and Testing Guidelines:

Click here to enter text.

Q. Examination Policy:

Click here to enter text.

R. Class Attendance and Homework Make-Up Policy:

Click here to enter text.

S. Classroom Expectations:

Click here to enter text.

T. College Procedures/Policies:

Important information regarding College Procedures and Policies can be found on the [syllabus supplement](#) located at

<http://catalog.ncstatecollege.edu/mime/download.pdf?catoid=5&ftype=2&foid=3>