

University of Hawaii Maui College

Course Outline

1. Alpha ACC Number 202
- Course Title Introduction to Managerial Accounting
- Credits 3
- Department Business/Hospitality Author Jan Moore
- Date of Outline Oct. 18, 2010 Effective Date 10/18/10 5-year Review Date 2015
2. Course Description: Introduces methods for evaluating financial performance, including cost accounting, budget, break-even analysis, ratio analysis, and sources and uses of funds.
- Cross-list
- Contact Hours/Type Three (3) hours/Lecture
3. Pre-requisites ACC 124 and 125, or ACC 201; or consent.
- Pre-requisite may be waived by consent ☒ yes ☐ no
- Co-requisites
- Recommended Preparation
4. Function/Designation ☐ AA Category Additional Category
- ☐ AS Program Category List Additional Programs and Category:
- ☒ AAS Accounting PR - Program Requirement List Additional Programs and Category:
- ☐ BAS Program Category List Additional Programs and Category:
- ☐ Developmental/Remedial ☐ Other/Additional: Explain:

See Curriculum Action Request (CAR) form for the college-wide general education student learning outcomes (SLOs) and/or the program learning outcomes (PLOs) this course supports.

Chancellor

Approval Date

- ☒ This course outline is standardized and/or the result of a community college or system-wide agreement.
Responsible committee: Program Coordinators, all UH System Community Colleges and Maui College

5. Student Learning Outcomes (SLOs): List one to four inclusive SLOs.

For assessment, link these to #7 Recommended Course Content, and #9 Recommended Course Requirements & Evaluation. Use roman numerals (I., II., III.) to designate SLOs

On successful completion of this course, students will be able to:

- I. Develop working skills with the goals and methods of generally accepted accounting principles, including partnership accounting, cash flow, budgeting, cost and manufacturing accounting.
- II. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
- III. Use financial techniques to make managerial and capital investment decisions.
- IV.

6. Competencies/Concepts/Issues/Skills

For assessment, link these to #7 Recommended Course Content, and #9 Recommended Course Requirements & Evaluation. Use lower case letters (a., b....zz.)to designate competencies/skills/issues

On successful completion of this course, students will be able to:

- a. discuss the characteristics of a partnership, allocate profit and losses to partners, and account for the liquidation of a partnership;
- b. compute the cash flow from operations, investing and financing activities;
- c. compute the ratios widely used in financial statement analysis and explain the significance of each;
- d. distinguish between direct and indirect costs, period and product costs, and allocate these costs to jobs or processes;
- e. prepare financial statements for manufacturing companies;
- f. use cost-volume-profit analysis to compute breakeven, and to perform sensitivity analysis for profit planning;
- g. prepare a master, operating, and financial budget;
- h. prepare a flexible budget for the income statement, and compute standard cost variances for direct materials and direct labor;
- i. develop activity-based costs, and use activity-based management to make business decisions;
- j. evaluate a capital budgeting proposal using the payback period, return on average investment, and discounted cash flows.
- k. apply financial concepts to make price and product decisions

7. Suggested Course Content and Approximate Time Spent on Each Topic

Linked to #5. Student Learning Outcomes and # 6 Competencies/Skills/Issues

1-2 Weeks:	Accounting for Partnerships (I, a)
1-2 Weeks	Statement of Cash Flows (I, b)
0-2 Weeks	Financial statement analysis (I, c)
1-2 Weeks:	Introduction to Manufacturing Accounting (I, d,e)
1-2 Weeks:	Job Costing (I, d, e)
1-2 Weeks:	Process Costing (I, d,e)

1-2 Weeks	Cost-Volume-Profit Analysis and the Contribution Margin Approach to Decision Making (II, f)
1-2 Weeks	The Master Budget and Responsibility Accounting (I, g)
1-2 Weeks	Flexible Budgets and Standard Costs (I, h)
1-2 Weeks	Activity-Based Costing and Other Tools of Cost Management (I, i)
1-3 Weeks	Short-term Business and Capital Investment Decisions (III, j, k)
0-3 Weeks	Special Topics of Interest (I, II, III, a-k)

8. Text and Materials, Reference Materials, and Auxiliary Materials

Appropriate text(s) and materials will be chosen at the time the course is offered from those currently available in the field. Examples include:

Horngren, Charles, Walter Harrison, Suzanne Oliver. Accounting, Prentice Hall

Appropriate reference materials will be chosen at the time the course is offered from those currently available in the field. Examples include:

Current events from various newspapers

Business trade journals

Magazines

Appropriate auxiliary materials will be chosen at the time the course is offered from those currently available in the field. Examples include:

Text(s) may be supplemented with

Accompanying practice sets if available

Articles and/or handouts prepared by the instructor

Magazine or newspaper articles

Appropriate films, videos, or Internet sites

Guest speakers

Other instructional aids

9. Suggested Course Requirements and Evaluation

Linked to #5. Student Learning Outcomes (SLOs) and #6 Competencies/Skills/Issues

Specific course requirements are at the discretion of the instructor at the time the course is being offered.

Suggested requirements might include, but are not limited to:

30 - 90% Written or oral examinations (I, II, III, a-k)

0 - 20% In-class exercises (I, II, III, a-k)

0 - 50% Homework assignments (I, II, III, a-k)

0 - 30% Accounting practice set(s) (I, II, III, a-k)

0 - 20% Quizzes (I, II, III, a-k)

0 - 20% Projects or research (I, II, III, a-k)

0 - 20% Attendance and/or class participation (I, II, III, a-k)

10. Methods of Instruction

Instructional methods will vary considerably by instructor. Specific methods are at the discretion of the instructor teaching the course and might include, but are not limited to:

Lecture, problem solving, and class exercises or readings
Class discussions, student class presentations, or guest lectures
Audio, visual or presentations involving the Internet
Group or individual projects
Other contemporary learning techniques (e.g., Service Learning, Co-op, School-to-Work, self-paced, etc.)

11. Assessment of Intended Student Learning Outcomes Standards Grid attached

12. Additional Information: