

ACCT-246 MANAGERIAL ACCOUNTING APPLICATIONS 3 CREDITS

SYLLABUS

CATALOG DESCRIPTION

A practical examination of accounting simulations that will provide opportunities to think critically about managerial accounting issues and to consider the ethics inherent in accounting decisions.

Prerequisites: ACCT 2120

Semester Offered: Spring

COMMON STUDENT LEARNING OUTCOMES

Upon successful completion of San Juan College programs and degrees, the student will demonstrate competency in...

BROAD AND SPECIALIZED LEARNING

Students will actively and independently acquire, apply, and adapt skills and knowledge with an awareness of global contexts.

CRITICAL THINKING

Students will think analytically and creatively to explore ideas, make connections, draw conclusions and solve problems.

CULTURAL AND CIVIC ENGAGEMENT

Students will act purposefully, reflectively, and ethically in diverse and complex environments.

EFFECTIVE COMMUNICATION

Students will exchange ideas and information with clarity in multiple contexts.

INFORMATION LITERACY

Students will be able to recognize when information is needed and have the ability to locate, evaluate, and use it effectively.

INTEGRATING TECHNOLOGIES

Students will demonstrate fluency in the application and use of technologies in multiple contexts.

Student work from this class may be randomly selected and used anonymously for assessment of course, program, and/or institutional learning outcomes. For more information, please refer to the Dean of the appropriate School.

COURSE LEARNING OUTCOMES

Upon successful completion of the course, the student will be able to...

1. Prepare and trace source documents
2. Record transactions in job cost records
3. Reconcile inventory and overhead control accounts
4. Prepare financial statements

A copy of this approved syllabus is on file in the dean's office.
Updated 12/14/18

5. Address “what if” managerial questions about variable costing, alternative overhead drivers, budgeting for operations, variance, capital expenditures and internal controls.
6. Demonstrate an understanding of cost behavior.
7. Use Excel to calculate compute elements of job-order costing, process costing, activity-based costing.
8. Determine joint versus by-products and allocate joint costs.
9. Use the direct allocation and sequential methods for service costs allocation. 10. Collect data for a transfer pricing decision.
10. Perform variance analysis.
11. Make tactical decisions for pricing special orders.
12. Discuss ethical issues in managerial accounting.