



**TRINITY VALLEY COMMUNITY COLLEGE
MASTER SYLLABUS**

Course Title: Managerial Accounting

Managerial Accounting

Course Prefix and Number:

ACCT 2402

Department – Division:

Business and Computer Science Division

Course Type – select from one of the following categories.

- **Academic General Education Course** (from ACGM – but not in TVCC Core)
- **Academic TVCC Core Course**
- **WECM Courses**

Semester Credit Hours: Lecture Hours: Lab/other hours

Semester Credit Hours	Lecture Hours	Lab/Other* Hours
4	3	3

Other hours include practicum, clinical or other types of non-lecture instruction. *If other, please specify: _____

Course Catalog Description

This is a study of principles as applied to partnerships and corporations; control accounting applied to departments and branches, manufacturing process and job order costs, budgetary control and standard costs; income taxes; cost relationships, special analysis and reports, statement types and analysis used in decision making. Systems information and procedures used in managerial planning and control are also covered.

Prerequisites/co requisites

Accounting 2401

Topical Outline

1. Accounting for Partnerships and Limited Liability Corporations
2. Corporations: Organization, stock transactions and Dividends
3. Income Taxes, Unusual Income Tax Items, and Investments in Stocks
4. Bonds Payable and Investments in Bonds
5. Statement of Cash Flow
6. Financial statement Analysis
7. Managerial Accounting Concepts and Principles
8. Job Order Costs
9. Process Costs
10. Budgeting
11. Performance Evaluations for Decentralized **Operations**
12. Capital Investments Analysis

Course Learning Outcomes

1. To develop marketable skills in Accounting and related clerical activities.
2. To acquire an understanding of Accounting principles and terminology.
3. To develop desirable work habits and attitudes needed for success in business.
4. To understand how the basic principles of Accounting may be applied to personal and business use activities.
5. To contribute to general education an understanding of common economic concepts and the language of business.
6. To appreciate the opportunities business offers in a free enterprise system.
7. Define and develop a working knowledge of management accounting terminology and procedures; and prepare and analyze reports for financial decision making including statement of cash flow, budgets, variance analysis, and other managerial decisions.

Relationship to General Education Outcomes – In addition to the core competencies, Trinity Valley Community College has established ten general education goals which specify knowledge and skills that students should gain from completing courses in the various component areas of the core curriculum. Information regarding curriculum and assessment as a means for the improvement of student learning through the general education component. (Select all that apply.)

Mark with an "X"	General Education Outcome
	A. To communicate clearly and effectively in both oral and written English.
	B. To improve reading skills focused on comprehending, analyzing, interpreting, and evaluating printed materials.
X	C. To understand mathematical information and utilize mathematical skills.

	D. To demonstrate qualitative and quantitative critical thinking skills.
	E. To understand and appreciate cultural and ethnic diversity.
	F. To utilize computer based technology in accessing information, solving problems, and communicating.
	G. To recognize and evaluate artistic achievements in the visual and performing arts.
X	H. To improve basic understanding of political, economic, and social systems.
	I. To demonstrate knowledge of the physical universe and living systems.
	J. To develop skills and strategies to become an engaged learner.

Required Text(s)

Accounting, 22 Edition, by Warren Reeve, and Duchac Thomson, Southwestern Publishing Company, Dallas, Texas

Two-Semester Access Code for Cengage NOW (for online access to accounting information).

Optional Text(s)

none

Material/Technology to be supplied by the student.

Basic calculator, pencils, paper
Internet tools will be utilized in the completion of this course.

Course Requirements/Grading System –

METHODS OF INSTRUCTION: Instruction will be by lecture/use of computer/demonstration/discussion, with emphasis on student- teacher interaction.

METHODS OF EVALUATION: Students will be evaluated by written evaluations of their knowledge of the Accounting Principles that deal with the facts, theories, and principles of Generally Accepted Accounting Principles.

Approvals – the contents of this document have been reviewed and are found to be accurate.

Prepared by	Signature	Date
Department Head	Signature	Date
Division Chair	Signature	Date
Vice President	Signature	Date