

BAD 2 Course Outline as of Fall 1981**CATALOG INFORMATION**

Dept and Nbr: BAD 2 Title: MANAGERIAL ACCTING
 Full Title: Managerial Accounting
 Last Reviewed: 10/12/2020

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	4.00	Lecture Scheduled	4.00	17.5	Lecture Scheduled	70.00
Minimum	4.00	Lab Scheduled	0	6	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	4.00		Contact Total	70.00
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 140.00

Total Student Learning Hours: 210.00

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly:

Catalog Description:

Emphasizes internal accounting by managers and accountants who direct the affairs of business and non-business organizations by utilizing the three essentials of: planning operations, controlling activities, and decision making.

Prerequisites/Corequisites:

BAD 1 or BBK 51

Recommended Preparation:

Sophomore standing; eligibility for English 100A or equivalent.

Limits on Enrollment:**Schedule of Classes Information:**

Description: Emphasis on management uses of accounting for decision making. (Grade or P/NP)

Prerequisites/Corequisites: BAD 1 or BBK 51

Recommended: Sophomore standing; eligibility for English 100A or equivalent.

Limits on Enrollment:

Transfer Credit: CSU;UC. (CAN BUS4)(BAD 2+BAD 1=BUS SEQ A)

Repeatability: Two Repeats if Grade was D, F, NC, or NP

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

AS Degree:	Area	Effective:	Inactive:
CSU GE:	Transfer Area	Effective:	Inactive:

IGETC:	Transfer Area	Effective:	Inactive:
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CSU Transfer:	Transferable	Effective:	Fall 1981	Inactive:
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UC Transfer:	Transferable	Effective:	Fall 1981	Inactive:
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CID:

CID Descriptor:	ACCT 120	Managerial Accounting
SRJC Equivalent Course(s):		BAD2

Certificate/Major Applicable:

Certificate Applicable Course

COURSE CONTENT

Outcomes and Objectives:

The students will learn to:

1. develop a working knowledge of the three essentials of managerial accounting including:
 - a. Planning Operations;
 - b. Controlling Activities;
 - c. Decision Making.

Topics and Scope:

1. ACCOUNTING AND MANAGERIAL CONTROL
 - a. Internal control and reports to management;
 - b. Costs concepts and applications;
 - c. Job order costing;
 - d. Product costing;
 - e. Process costing;
 - f. Standard cost systems and analysis of cost variances;
 - g. Variable costing, or "direct costing"
2. ACCOUNTING AND MANAGERIAL PLANNING
 - a. Budgeting;
 - b. Costs and managerial decisions;
 - c. Cost-volume-profit relationships;
 - d. The capital investment decision; the pricing decision;
 - e. Capital budgeting; emphasis on the time value of money.

Assignment:

1. Textbook readings.
2. Managerial cases and problems.
3. Written analysis of problems.

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Written homework

Writing
10 - 15%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Homework problems, Quizzes, Exams

Problem solving
50 - 60%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

None

Skill Demonstrations
0 - 0%

Exams: All forms of formal testing, other than skill performance exams.

Multiple choice, PROBLEM SOLVING

Exams
30 - 40%

Other: Includes any assessment tools that do not logically fit into the above categories.

None

Other Category
0 - 0%

Representative Textbooks and Materials:

MANAGERIAL ACCOUNTING, 6th Edition, Ray H. Garrison. Irwin Publications.