BMG 55 Course Outline as of Fall 2013

CATALOG INFORMATION

Dept and Nbr: BMG 55 Title: BUS MGMT ACCTG
Full Title: Business Management Accounting
Last Reviewed: 4/14/2025

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	3.00	Lecture Scheduled	3.00	17.5	Lecture Scheduled	52.50
Minimum	3.00	Lab Scheduled	0	6	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	3.00		Contact Total	52.50
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 105.00 Total Student Learning Hours: 157.50

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:
Introduction to accounting concepts required of supervisory management personnel. The interpretation of financial reports, budgets, profit center data, and other control information used by supervisors. Concepts of cost accounting and budget preparation are emphasized.

Prerequisites/Corequisites:

Recommended Preparation:
Eligibility for ENGL 100 or ESL 100

Limits on Enrollment:

Schedule of Classes Information:
Description: Introduction to accounting concepts required of supervisory management personnel. The interpretation of financial reports, budgets, profit center data, and other control information used by supervisors. Concepts of cost accounting and budget preparation are emphasized. (Grade or P/NP)
Prerequisites/Corequisites:
Recommended: Eligibility for ENGL 100 or ESL 100

Limits on Enrollment:
Transfer Credit: CSU;
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:

CSU Transfer:	Transferable	Effective:	Fall 2013	Inactive:
UC Transfer:		Effective:		Inactive:

CID:

Certificate/Major Applicable:
Both Certificate and Major Applicable

COURSE CONTENT

Outcomes and Objectives:
Upon completion of the course, students will be able to:
1. Define the role of accounting in business.
2. Apply basic accounting and accrual accounting concepts.
3. Explain accounting for merchandising and manufacturing businesses.
4. Identify and explain fixed assets and intangible assets.
5. Explain liabilities and stockholders' equity.
6. Analyze and explain a financial statement.
7. Analyze and explain cost behavior and cost-volume-profit.
8. Explain differential analysis and product pricing.
9. Analyze and explain capital investment.

Topics and Scope:

A. Basic Accounting Principles
   1) Financial statements
   2) Accounting concepts
B. Accrual and Cash Accounting Concepts
   1) Income statements
   2) Balance sheets
   3) Accounting cycle
C. Accounting for Merchandising Businesses
   1) Cost of goods sold
   2) Sales Transactions
   3) Receivables and Inventory
D. Fixed and Intangible Assets
   1) Cost of Assets
   2) Depreciation
   3) Disposal of assets

4) Natural resources
5) Intangibles

E. Liabilities and Stockholder's Equity
1) Liabilities
2) Bonds
3) Stocks
4) Dividends
5) Retained Earnings

F. Financial Statement Analysis
1) Liquidity
2) Profitability
3) Corporate Reporting Requirements

G. Accounting for Manufacturing Businesses
1) Cost Accounting
2) Job order costs
3) Variable and Fixed costs
4) Cost Volume relationships
5) Product Pricing strategies

H. Budgeting
1) Master Budget
2) Standards and Variances
3) Non Financial Performance Measures
4) Performance analysis

I. Capital Investment
1) Average Rate of Return
2) Net Present Value
3) Complicating Issues

Assignment:

1. Reading of textbook and other resources of 20-30 pages per week.
2. Written homework of exercises, calculations, and analyses, 3-5 pages per week.
3. Completion of projects using principles applied to business models.
4. Case studies on a weekly basis.
5. 2-3 oral project presentations on accounting concepts.
6. 2-3 exams and final exam.

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 20 - 30%

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

Case studies and projects	Problem solving 20 - 30%

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

Presentations	Skill Demonstrations 10 - 20%

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

Exams and Final: Multiple choice, true/false, completion	Exams 20 - 40%

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

Attendance and participation	Other Category 0 - 5%

Representative Textbooks and Materials:
Survey of Accounting, 6th Edition, Carl Warren, South-Western Publishing, 2013.