

**SEWARD COUNTY COMMUNITY COLLEGE
COURSE SYLLABUS**

I. TITLE OF COURSE: AC2103-Managerial Accounting

II. COURSE DESCRIPTION 3 credit hours, 3 credit hours of lecture and 0 credit hours of lab per week.

Illustrates how accounting data can be analyzed, interpreted, and applied by management in planning and controlling business activities. An interdisciplinary approach is provided through the mix of topics involving economics, mathematics, finance, and statistics. For each unit of credit, a minimum of three hours per week with one of the hours for class and two hours for studying/preparation outside of class is expected.

Pre-requisite: Financial Accounting II

III. PROGRAM AND/OR DEPARTMENT MISSION STATEMENT: The mission of the accounting program at Seward County Community College is to prepare students in the accounting discipline for occupational careers, transfer programs, continuing education, personal needs and/or other related business careers.

IV. TEXTBOOK AND MATERIALS

1. Cengage Unlimited
2. *Accounting, 28th edition*, Warren, Reeve & Duchac

V. SCCC OUTCOMES: Students who successfully complete this course will demonstrate the ability to do the following SCCC instructional outcomes.

- Outcome #1: Read with comprehension, be critical of what they read, and apply knowledge gained from their reading to broader issues of the day.
- Outcome #4: Demonstrate mathematical skills using a variety of techniques and technologies.
- Outcome #5: Demonstrate the ability to think critically by gathering facts, generating insights, analyzing data, and evaluating information.
- Outcome #6: Exhibit skills in information and technological literacy.
- Outcome #9: Exhibit workplace skills to include respect for others, teamwork competence, attendance/punctuality, decision making, conflict resolution, truthfulness/honest, positive attitude, judgment, responsibility.

VI. COURSE OUTCOMES: The student should be able to identify the information managers need to carry out three essential functions in an organization:

1. Planning operations
2. Controlling activities
3. Making decisions
4. The purpose of managerial accounting is to show what kind of information is needed, where this information can be obtained, and how this information is used by managers as they carry out their planning, control and decision making.

VII. COURSE OUTLINE

1. Managerial Accounting Concepts and Principles
2. Job-Order Cost Systems
3. Process Cost systems
4. Cost Behavior and Cost-Volume Profit Analysis
5. Budgeting
6. Performance Evaluation Using Variances from Standard Costs

VIII. INSTRUCTIONAL METHODS

1. Lecture with presentation software
2. Problem Solving
3. Projects

IX. INSTRUCTIONAL AND RESOURCE MATERIALS

1. Textbook
2. Computer and Excel
3. Internet

X. METHODS OF ASSESSMENT: Methods of assessing the SCCC instructional outcomes #1, #4, #5, #6, & #9, general course outcomes and the specific course competencies include:

- 1.Exams
- 2.Quizzes
- 3.Graded homework assignments
- 4.Project presentations

XI. ADA STATEMENT

Under the Americans with Disabilities Act, Seward County Community College will make reasonable accommodations for students with documented disabilities. If you need support or assistance because of a disability, you may be eligible for academic accommodations. Students should identify themselves to the Dean of Students at 620-417-1106 or go to the Student Success Center in the Hobble Academic building, room A149.

XII. CORE OUTCOMES PROJECT The learning outcomes and competencies detailed in this course outline or syllabus meet or exceed the learning outcomes and competencies specified by the Kansas Core Outcomes Groups project for this course as approved by the Kansas Board of Regents [KRSN: \(ACC2010\)](#)

Syllabus Reviewed: 6/6/2022