

**Eastern WV Community & Technical College
Master Course Record**

| |
|--|
| Course Prefix and Number: ACC 235 |
| Course Title: Managerial Accounting |
| Recommended Transcript Title: Managerial Accounting |
| Date Approved/Revised: 4/20/17; 11/6/17 |
| Credit Hours: 3 Contact hours per week (Based on 15 week term): Lecture: 3 Lab: |
| Prerequisite: ACC 120 Corequisite: None Pre/Corequisite: |
| Grading Mode: Letter Grade |
| Catalog Description: This course is a study of how accounting data can be interpreted and used by management in planning and controlling business activities of the firm. The uses of accounting data by investors, qualitative methods, and organizational behavior are also considered. |
| Course Outcomes: <ol style="list-style-type: none"> 1. Discuss job order, process, and activity-based costing and analysis 2. Explain cost behavior and cost-volume-profit analysis and discuss variable costing and performance reporting 3. Analyze master budgets, performance planning, flexible budgets, standard costing, performance measurement and responsibility 4. Analyze relevant costing, capital budgeting, investment, cash flows and financial statements |
| Implementation Cycle: Spring |
| Role in College Curriculum: (Check all that apply) <input type="checkbox"/> General Education Core (Specify category) <input type="checkbox"/> Technical Core (Specify Program) <input checked="" type="checkbox"/> Restricted Elective: AAS in BUS; CAS in BUS; AAS in ACC; CAS in ACC <input checked="" type="checkbox"/> General Elective <input type="checkbox"/> Workforce Education <input type="checkbox"/> Other (Please specify) |
| Course Fee: None |
| Instructor's Qualifications: Master's degree in Accounting, Master's degree in Business Administration, or Master's degree with 18 graduate hours in the subject. |
| Expanded Course Description: This class assists students in focusing on strategic and tactical cost management. |

Prepared by: Seyed Mirkhani, Division Chair for Business, Computer and Information Technology, 3/23/09, 9/27/17

Name, Title

Date

Approved Per LOT Minutes:

Dean of Teaching and Learning

Date