See Google Doc ACCT&203 Detailed Course Map for more specific information!

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| GLOBAL OUTCOMES | COURSE OBJECTIVE | MODULE-LEVEL OBJECTIVES | ACTIVITIES | ASSESSMENTS |
| Writing  Cultural Literacy  Information Literacy  Writing  Problem Solving  Critical Thinking  Writing  Problem Solving  Writing  Use of Technology  Problem Solving  Writing  Problem Solving  Use of Technology  Writing  Problem Solving  Use of Tech  Writing  Problem Solving  Writing  Problem Solving  Writing  Information Literacy  Critical Thinking  Problem Solving  Cultural Literacy  Writing  Problem Solving  Critical Thinking  Use of Tech  Cultural Literacy  Information Literacy | 1. Articulate the uses of managerial accounting data, the unique attributes of the field, and relevant terminology. 2. Describe and understand how managerial accounting is used to develop an information system for use by management in the process of making decisions. 3. Define variable, fixed and mixed cost and explain and demonstrate the flow of costs from the point of the origin to the sale of completed products. 4. Describe cost behavior and prepare analysis reports of the costs. 5. Describe the uses and applications of various cost analysis methods. 6. Explain and apply the concepts of the relationship between cost, volume, and profit. 7. Using the tools learned to this point prepare budgets, including cash budgets, budgeted financial statements, and a master budget for a manufacturer. 8. Prepare and analyze flexible budgets based on varied activity levels and actual quantities. 9. Explain the interrelationships that exist among accounting, business, information systems, ethics, and other disciplines. 10. Explain the interrelationships that exist among accounting, business, information systems, ethics, and other disciplines. | * Explain the basic framework of managerial accounting and discuss how recent events have continued to shape/change this framework. * Describe the career options for managerial accountants. * Compare and contrast managerial accounting with financial accounting. * Discuss/and or research the role of a managerial accountant in today’s global environment * Write and/or explain the functional levels of management and how managerial accounting data can assist these various levels. * Identify and describe the typical productions process used by manufacturing companies. * Discuss and expand on the relevant factors to decision making. * Correlate the relevant factors with costs: relevant cost, sunk costs, and opportunity costs. * Write your understandings of the origin, history, and process of Lean Production and JIT manufacturing. * Define and provide examples/classify manufacturing costs: i.e. Direct Material, Direct Labor, and Manufacturing Overhead. * Diagram the flow of cost in a service, company, a merchandise company, and a manufacturing company. * Prepare the journal entries for a traditional manufacturing model. * Prepare a Schedule of cost of goods manufactured * Distinguish between period and product cost and give an example of each. * Define cost behavior, and identify variable, fixed, and mixed cost. * Analyze mixed cost based on regressions models. * Analyze mixed cost based on high/low method * Discuss the terminology, concepts, and critical components of cost behavior. * Prepare an income statement using the contribution format. * Articulate the importance of unit cost and provide examples. * Contrast job costing, process costing, and operation costing. * Explain, prepare and use the documents used in a job costing, process costing and operation costing system. * Compute pre-determined overhead rates and explain why these overhead rates are used. * Illustrate the flow of cost in job costing, process costing, and operation costing systems and prepare the required journal entries. * Prepare a schedule of good manufactured and cost of goods sold in a job costing system. * Compute the equivalent units, cost per equivalent unit, and assign cost to units using the weighted average method. * Define cost-volume-profit analysis and discuss how businesses use this information as a tool for planning and control * Explain how changes in activity affect the contribution margin and net operation income. * Compute the break-even point. * Prepare a contribution margin income statement. * Determine the level of safety needed to achieve a desired target profit and explain how this is important. * Show how changes in variable cost, fixed cost, selling price, and volume affect the contribution margin. * Compute the degree of leverage and use it to forecast changes in operation income at a set level of sales. * Describe the process to create budgets and explain the benefit of using budgets. * Compare and contrast manufacturing budgets, serviced based budgets, and merchandise budgets. * Prepare a sales budget, a production budget, a materials budget, a direct labor budget, manufacturing budget, etc. * Prepare a cash budget, a cash receipts budget, a cash disbursements budget, and a summary cash budget. * Prepare budgeted financial statements. * Differentiate between the static budget and the flexible budget: discuss the uses for each. * Prepare a flexible budget using standard costs. * Prepare reports showing activity variances, revenue variances, and spending variances. * Articulate the information the variance report provide * Prepare a performance report for cost centers using flexible budgets. * Illustrate the ethical issues facing the managerial accountant in today’s global economy. * Research and discuss the codes of conduct which managerial accountants are expected to follow. * Explain how direct material standards and direct labor standards are set. * Discuss the structure and impact of decentralized organizations making sure to comment on the benefits and drawbacks. * Discuss cost, revenue, and investments centers. * Discuss profit center performance and segmented income statements. * Calculate and explain ROI. * Discuss the impact of computer systems on the managerial accountant. * While examining specific cost structures articulate the cost/effect on income taxes and decision making. * Explain the relationship between multiple fields of study. * Discuss how your current knowledge would allow you to make business decisions and reflect on how the new material enhances your ability to make those tough decisions. * Define a performance management and evaluation system, and describe how the balance scorecard aligns performance with organizational goals. * Explain how direct material standards and direct labor standards are set. | Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative Reading, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Discussion Board, Lecture  Discussion Board, Lecture  Reading, Lecture, Discussion Board, Collaborative  Lecture, Collaborative, Case Study  Lecture, Collaborative, Case Study  Reading, Discussion Board  Lecture, Collaborative, Reading, Discussion Board  Case Study, lecture, Collaborative  Case Study, Lecture, Collaborative  Reading, Lecture, Discussion Board  Case Study, Lecture, Collaborative  Reading, Lecture, Discussion Board  Reading, Lecture, Discussion Board  Case Study, Collaborative, Discussion Board  Case Study, Collaborative, Discussion Board  Reading, Lecture, Case Study, Collaborative  Case Study and Collaborative  Case Study and Collaborative  Lecture, Reading, Discussion Board  Lecture, Reading, Discussion Board  Case Study and CollaborativeCase Study, Collaborative  Case Study, Collaborative, Discussion Board, Lecture  Case Study, Collaborative  Case Study, Collaborative  Discussion Board, Lecture, Reading  Discussion Board, Lecture, Reading  Case Study, Collaborative  Case Study, Collaborative  Case Study, Collaborative  Reading, Lecture, Discussion Board  Case Study, Collaborative  Case Study,  Collaborative  Reading, Lecture, Collaborative, Discussion Board  Case Study, Collaborative  Reading, Lecture, Current Events, and Discussion Board  Current events, discussion board  Research, Discussion Board, Lecture  Reading, Lecture, Research, Discussion Boards  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Reading, Lecture, Discussion Board, Collaborative  Discussion Board, Collaborative  Discussion Board, Lecture, Reading, Research, Collaborative  Discussion Board, Lecture, Reading | The assessments for each module will be a combination of the following:  Discussion Boards  Brief Exercises  Exercises  Problems  In addition, some weeks will have an excel problem |