



## ACC 257: Managerial Accounting

This course examines the accountant's role in the business organization. It covers cost-volume-profit relationships with emphasis on break-even computations, profit planning, relevant costs and the contribution approach to short-term decisions, cost-behavior patterns, operational budgeting, financial budgeting, and capital budgeting. Students create management reports using Excel spreadsheet techniques. Prerequisite: ACC 102 with C or better or permission of department chair. Recommended: MAN 101 and MAR 101. Three lecture hours per week. Instructional Support Fee applies.

### Course Student Learning Outcomes

1. Define and discuss terms used in contemporary managerial accounting.
2. Explain the functional role of managerial accounting and its impact on the success of an organization.
3. Define ethics as it relates specifically to managerial accounting, as well as to business and to general society.
4. Do break-even computations, as well as other types of profit planning estimates.
5. Explain operational, financial and capital budgeting, both verbally and in writing.
6. Prepare internal performance reports of the business, including using excel spreadsheet techniques, and be able to communicate the results verbally and in writing.
7. Analyze internal performance reports of the business, including using excel spreadsheet techniques, and be able to communicate the results verbally and in writing.

**Credits:** 3

**Program:** Accounting

**Recommended:**

MAN 101 and MAR 101.