

SPRINGFIELD TECHNICAL COMMUNITY COLLEGE

ACADEMIC AFFAIRS

Course Number: ACC-260 Department: Business Administration
Course Title: Managerial Accounting Semester: Spring Year: 2019

Objectives/Competencies

Course Objective	Competencies
1. Identify cost terms, cocepts, systems, and cost behavior.	<ol style="list-style-type: none">1. Differentiate between managerial and financial accounting.2. Define cost terminology and show the flow of production through a manufacturing company.3. Describe the fundamentals of a job order, process and activity-based costing systems.4. Identify cost behavior patterns and apply mathematical techniques to separate mixed costs.
2. Explain planning and control functions of managerial accounting.	<ol style="list-style-type: none">1. Prepare a master budget.2. Perform cost-volume profit analysis to make business decisions.3. Define operating leverage.
3. Apply accounting information to managerial decisions.	<ol style="list-style-type: none">1. Explain the concept of present value and apply capital budgeting techniques to make business decisions.2. Define the term relevant cost, and apply analysis to make business decisions.3. Perform financial statement analysis.

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