Syllabus

ACC 102 Principles of Managerial Accounting

General Information

Date February 23rd, 2021
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Department Business
Course Prefix ACC
Course Number 102
Course Title Principles of Managerial Accounting

Course Information

Catalog Description  This course is an introductory course in managerial accounting. Fundamentals cost accounting concepts, financial statement analysis, profitability analysis, budgeting and decision making issues will be discussed.
Credit Hours 4
Lecture Contact Hours 4
Lab Contact Hours 0
Other Contact Hours 0
Grading Scheme Letter

Prerequisites

ACC 101

Co-requisites

None

First Year Experience/Capstone Designation

This course DOES NOT satisfy the outcomes applicable for status as a FYE or Capstone.
SUNY General Education

This course is designated as satisfying a requirement in the following SUNY Gen Ed categories

None

FLCC Values

Institutional Learning Outcomes Addressed by the Course

Vitality, Inquiry, Perseverance, and Interconnectedness

Course Learning Outcomes

1. Identify diversity between financial and managerial accounting and the use of accounting data in the decision-making process of managers.

2. Demonstrate the use of accounting information in the areas of product costing, cost behavior, cost control, and operational and capital budgeting.

3. Analyze and create a statement of cash flow using the indirect method

4. Prepare an operating budget, identify its major components, and explain the interrelationships among its various components

Outline of Topics Covered

Cash Flow Statements - Indirect Method.

Program Affiliation

This course is required as a core program course in the following program(s):
AAS Accounting, AAS Business Administration, and AS Business Administration