

Administrative Master Syllabus

Course Information

Course Title	Principles of Managerial Accounting
Course Prefix, Num. and Title	ACCT 2302 Principles of Managerial Accounting
Division	Technology and Business
Department	Business Office Technology
Course Type	Academic General Education Course (from ACGM, but not WCJC Core)
Course Catalog Description	This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation.
Pre-Requisites	ACCT 2301
Co-Requisites	None

Semester Credit Hours

Total Semester Credit Hours (SCH): Lecture Hours:	3:3:0
Lab/Other Hours	
Equated Pay Hours	3
Lab/Other Hours Breakdown: Lab Hours	0
Lab/Other Hours Breakdown: Clinical Hours	0
Lab/Other Hours Breakdown: Practicum Hours	0
Other Hours Breakdown	0

Approval Signatures

Title	Signature	Date
Department Head:	Celine Siewert, Business Office Technology Program Director	06/01/2025
Division Chair:	David Kucera, Technology & Business Division Chair	06/01/2025
VPI		



Additional Course Information

Topical Outline: Each offering of this course must include the following topics (be sure to include information regarding lab, practicum, and clinical or other non-lecture instruction).

1. Managerial accounting
2. Job order costing
3. Process costing
4. Cost behaviors
5. Budgeting
6. Variances
7. Centralized and decentralized operations
8. Differential analysis
9. Capital investment analysis
10. Activity based costing

Course Learning Outcomes:

Learning Outcomes – Upon successful completion of this course, students will:

- Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision-making process of managers.
- Define operational and capital budgeting, and explain its role in planning, control, and decision making.
- Prepare an operating budget, identify its major components, and explain the interrelationships among its various components.
- Explain methods of performance evaluation.
- Use appropriate financial information to make operational decisions.
- Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.

Methods of Assessment:

- Unit Tests/Review Projects
- Homework assignments
- Daily Work
- Final exam

Required text(s), optional text(s) and/or materials to be supplied by the student:

Latest version of Financial and Managerial Accounting by Wild (McGraw Hill) with Connect.

Suggested Course Maximum:

35

List any specific or physical requirements beyond a typical classroom required to teach the course.

None



Wharton County Junior College

Course Requirements/Grading System: Describe any course specific requirements such as research papers or reading assignments and the generalized grading format for the course.

60% Unit Tests/Review Projects

10 - 20% Homework assignments

10 - 20% Daily Work: pop tests, in-class and/or group activities, and class preparation and participation.

Online section includes chapter quizzes and discussions.

10% Comprehensive Standardized Departmental Exit Exam (final exam)

If your score is Your grade is:

90% up to 100% A

80% up to 89% B

70% up to 79% C

60% up to 69% D

59% or below F

Curriculum Checklist:

☒ **Administrative General Education Course** (from ACGM, but not in WCJC Core) – No additional documents needed.

☐ **Administrative WCJC Core Course.** Attach the Core Curriculum Review Forms

☐ Critical Thinking

☐ Communication

☐ Empirical & Quantitative Skills

☐ Teamwork

☐ Social Responsibility

☐ Personal Responsibility

☐ **WECM Course** -If needed, revise the Program SCANS Matrix and Competencies Checklist