Bossier Parish Community College
Syllabus

Course Prefix and Number: ACCT 206 **Credit Hours:** 3
Course Title: Introductory Managerial Accounting
Course Prerequisites: ACCT 205

Textbook: Accounting, 23rd. Edition, by Warren, Reeve, and Duchac, South-Western Cengage Learning, 2009.

Course Description: An introduction to accounting principles and methods for data gathering and presentation for evaluation and decision-making by management.

Learning Outcomes:
At the end of this course, the student will

A. record typical business transactions for a corporation;
B. describe the major components of the financial statements for a corporation;
C. apply basic financial statement analytical procedures; and
D. describe the basic uses of accounting information by management.

To achieve the learning outcomes, the student will
(The letter designations at the end of each statement refer to the learning outcome(s).)

1. prepare a statement of cash flows (B);
2. analyze the solvency and profitability of a business (A and C);
3. describe the differences between managerial and financial accounting (B and D);
4. identify basic manufacturing cost terms and related journal entries (A and B);
5. recognize the importance of budgeting and cost-volume-profit analysis (C and D);
6. utilize basic performance evaluation techniques (D);
7. distinguish between the centralized and decentralized organizational structures in a business (C and D); and
8. describe basic capital investment analyses (B and D).

Course Requirements:

1. Students are expected to attend class regularly. When a student has accumulated a total of two weeks of unexcused absences, the instructor may suspend the student.
2. The course will include at least four major tests, including a comprehensive final examination.

Course Grading Scale:

Ten point grading scale
(90-100 = 'A'; 80-89 = 'B'; 70-79 = 'C'; 60-69 = 'D'; 59 or below = 'F').