

**West Virginia University at Parkersburg**

**Uniform Course Syllabus**

**ACCT 200 Accounting for Managers**

**Credit Hours: 3**

Scheduled hours per week – May be delivered online, hybrid, or face-to-face.

**Catalog Course Description:**

**ACCT 200–ACCOUNTING FOR MANAGERS**

**3 hrs.**

Accounting information is examined from the perspective of effective management decision making with special emphasis on the planning and control responsibilities of practicing managers.

**Pre-requisites:** None

**Co-requisites:** None

**Course Learning Outcomes:**

- Understanding of the sources of accounting information and the benefits and limitations in business decision making.
- Able to read and interpret standard financial statements.
- Understanding of basic analysis tools that can be applied to financial statement information in order to aide in business decision making.
- Utilize common software programs to aide in analysis of financial information.

**Topics to be studied:**

- Sources of accounting information.
- Basics of how financial statements are prepared.
- Basic Financial Statements (Income Statement, Statement of Owner’s Equity, Balance Sheet and Statement of Cash Flows).
- Financial Statement Analysis techniques.

**General Education Outcomes:**

This course meets the following General Education Outcome(s):

<b>This course meets the following General Education Outcomes:</b>	
<b>Composition and Rhetoric.</b> Students illustrate a fundamental understanding of the best practices of communicating in English and meet the writing standards of their college or program-based communication requirements.	
<b>Science &amp; Technology.</b> Students successfully apply systematic methods of analysis to the natural and physical world, understand scientific knowledge as empirical, and refer to data as a basis for conclusions.	
<b>Mathematics &amp; Quantitative Skills.</b> Students effectively use quantitative techniques and the practical application of numerical, symbolic, or spatial concepts.	X
<b>Society, Diversity &amp; the Past.</b> Students interpret historical events of philosophical perspectives by identifying patterns, applying analytical reasoning, employing methods of critical inquiry, or expanding problem-solving skills.	
<b>The Arts &amp; Creativity.</b> Students successfully articulate and apply methods and principles of critical and creative inquiry to the production of works of arts.	

**Relationship to Program Outcomes:**

<b>Bachelor of Applied Science in Supervisory Management Program Outcomes:</b>	<b>ACCT 200 Meets:</b>
Communicate effectively and professionally both orally and in writing within the context of the business world.	X
Demonstrate competence in the use of electronic tools to research, manage, and present information.	X
Demonstrate competence in the use of project management and scheduling	

techniques for planning and executing large-scale projects.	
Apply managerial and business concepts in real-world settings.	X
Demonstrate the ability to solve problems using programmed and non-programmed decision techniques using logical reasoning for evaluating information and data.	X
Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people whom have different roles, social affiliations, and personalities.	X

**Special projects or requirements of the course:**

Financial Statement Analysis Project.

**Additional information:**

**Prepared by:** Stephen Smith

**Date:** October 20, 2016.

*Form revised October 2016*