

West Virginia University at Parkersburg**Uniform Course Syllabus****ACCT 301 Managerial Accounting for Non-Business Majors****Credit Hours: 3**

Scheduled hours per week – Primarily delivered online

Catalog Course Description:**ACCT 301 – MANAGERIAL ACCOUNTING FOR NON-BUSINESS MAJORS 3 hrs.**

Accounting and budgeting techniques for non-business majors. This course will not count as toward any business program at WVUP and is not intended for transfer.

Pre-requisites: ACCT 200 Accounting for Non-Business Majors (WVUP) or approved transfer course from home institution.**Co-requisites:** List**Course Learning Outcomes:**

- Emphasis will be on the use and interpretation of financial reports, planning and control
- An understanding of the differences between financial and managerial accounting
- Able to define costs as either product or period costs
- An understanding methods of determining costs of manufacturing a product
- An understanding of cost behavior and how to determine cost behavior
- An understanding of how to use relevant costs for short-term decisions
- How and Why managers use master budgets and how these can be prepared, revised and used
- Ability to do both vertical and horizontal analysis of financial statements, and understanding how to use the information from these analyses to measure company performance

Topics to be studied:

Defining costs as either product or period costs

Methods of determining costs of manufacturing a product (Job versus Process Costing)

Cost behavior and how to determine cost behavior

Relevant Costs for Short-Term Decisions

How and Why managers use budgets

Standard Costs and variances

Financial Statement Analysis

The most common Financial Ratios

Sustainability

General Education Outcomes:

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

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Composition and Rhetoric. 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.	
Science & Technology. 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.	X
Mathematics & Quantitative Skills. Students effectively use quantitative techniques and the practical application of numerical, symbolic, or spatial concepts.	X
Society, Diversity & the Past. Students interpret historical events of philosophical perspectives by identifying patterns, applying analytical reasoning, employing methods of critical inquiry, or expanding problem-solving skills.	
The Arts & Creativity. Students successfully articulate and apply methods and principles of critical and creative inquiry to the production of works of arts.	
	5/3/2016

Relationship to Program Outcomes:

Bachelor of Applied Science in Supervisory Management Program Outcomes:	ACCT 301 Meet:
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.	

Special projects or requirements of the course:

Additional information:

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