

JAMESTOWN COMMUNITY COLLEGE
State University of New York

INSTITUTIONAL COURSE SYLLABUS

Course Title: Princ/Managerial Accounting

Course Abbreviation and Number: BUS 1520

Credit Hours: 4

Course Type: Lecture

Course Description: Students will demonstrate basic decision making and analyzing skills in management accounting. Financing a business through debt or capital structures, analysis of cash flows, financial ratios, manufacturing costs, budgeting, cost-volume-profit analysis, and current managerial accounting topics are covered.

Prerequisite: BUS 1510.

General Education Requirements Met

JCC

Applied Learning

Student Learning Outcomes:

Students who demonstrate understanding can:

1. Acquire and demonstrate knowledge of business concepts.
 2. Compile, report, and interpret accounting information.
 3. Apply technological skills appropriate to the business discipline.
 4. Effectively apply knowledge and skills to a real-world experience, creative project, or independent intellectual investigation. [JCC Gen Ed – Applied Learning]
 5. Thoughtfully reflect on connections between concepts studies in the classroom and insights gained from an applied learning experience/project. [JCC Gen Ed – Applied Learning]
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Topics Covered:

- Contributed Capital
 - Investments
 - Corporate Income and Stockholder's Equity
 - The Statement of Cash Flows
 - Financial Performance Measures
 - Introduction to Management Accounting
 - Cost Concepts and Cost Allocations -Manufacturing environment
 - Operating Cost and Cost Allocation, ABC
 - Costing Systems - Job Order Costing & Process Costing
 - Activity-Based Systems ABM & JIT
 - Cost Volume Profit Analysis and Variable Costing
 - The Budget Process
 - Pricing Decisions and Target Costing
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Information for Students

- Expectations of Students
 - [Civility Statement](#)
 - [Student Responsibility Statement](#)
 - [Academic Integrity Statement](#)
- [Accessibility Services](#)
Students who require accommodations to complete the requirements and expectations of this course because of a disability must make their accommodation requests to the Accessibility Services Coordinator.
- [Get Help: JCC & Community Resources](#)
- [Emergency Closing Procedures](#)
- Course grade is determined by the instructor based on a combination of factors, including but not limited to, homework, quizzes, exams, projects, and participation. Final course grade can be translated into a grade point value according to the following:

A=4.0	B+=3.5	B=3	C+=2.5	C=2	D+=1.5	D=1	F=0
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- Veterans and active duty military personnel with special circumstances (e.g., upcoming deployments, drill requirements, VA appointments) are welcome and encouraged to communicate these to the instructor.
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Effective Date: Fall 2021