

JAMESTOWN COMMUNITY COLLEGE
State University of New York

INSTITUTIONAL COURSE SYLLABUS

Course Title: Advanced Managerial Accounting

Course Abbreviation and Number: BUS 2590

Credit Hours: 3

Course Type: Lecture

Course Description: Students will develop techniques for internal reporting and analysis of accounting information to assist managers in their decision making processes. Students will demonstrate an understanding of various budgeting techniques and the responsibility of managers in the process. Upon course completion, students have a knowledge of the fundamental accounting concepts of planning and control.

Prerequisites: BUS 1510 and BUS 1520.

Student Learning Outcomes:

Students who demonstrate understanding can:

1. Compile, report, and interpret accounting information, particularly in a manufacturing environment.
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Topics Covered:

- The Accountant's Role in the Organization
 - An Introduction to Cost Terms and Purposes
 - Cost-Volume-Profit Analysis
 - Job Costing
 - Process Costing
 - Activity-Based Costing and Activity-Based Management
 - Master Budget and Responsibility Accounting
 - Flexible Budgets, Direct-Cost Variances, and Management Control
 - Flexible Budgets, Overhead Cost Variances, and Management Control
 - Inventory Costing and Capacity Analysis
 - Determining How Costs Behave
 - Decision Making and Relevant Information
 - Pricing Decisions and Cost Management
 - Allocation of Support-Department Costs, Common Costs, and Revenues
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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