

# ACC 202 : Introduction to Managerial Accounting

**Credits:** 3

**Class Hours:** 3 lecture

**Prerequisites:** "C" or higher in ACC 201 or "C" or higher in both ACC 124 and ACC 125.

**Description:** This course is an introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, ratio analysis, standard cost systems, and reporting for internal decision making. Also included are principles and procedures relating to cash flow analysis and corporations.

**Semester Offered:** Spring

**Course Student Learning Outcomes (CSLOs):**

1. Prepare information and reports that may be used by management for planning, control, and decision-making purposes.
2. Evaluate alternatives using various methods of entity-wide and project financing.
3. Analyze, record, report, and interpret business activities of a manufacturing organization using current accounting standards.
4. Perform various financial statement analyses.