

Clackamas Community College
Online Course/Outline Submission System

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Section #1 General Course Information

Department: Clackamas Community College

Submitter

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Course Prefix and Number: BA - 213

Credits: 4

Contact hours

Lecture (# of hours): 44
Lec/lab (# of hours):
Lab (# of hours):
Total course hours: 44

For each credit, the student will be expected to spend, on average, 3 hours per week in combination of in-class and out-of-class activity.

Course Title: Decision Making with Accounting Information

Course Description:

Building on the introduction to financial accounting in BA-211 and BA-212, BA-213 focuses on managerial accounting, which is the language of business for internal management in manufacturing and service organizations, and which drives effective pricing and operational decisions. Managerial accounting analyzes information about the costs of products and services, as well as for jobs and processes, and how costs flow through the system. Budgets convey an organization's plan of operations, while performance reports compare variances with actual results and examine KPIs. This course is recommended for those interested in business in general, as well as for those planning a career in accounting.

Type of Course: Lower Division Collegiate

Is this class challengeable?

No

Can this course be repeated for credit in a degree?

No

Is general education certification being sought at this time?

No

Does this course map to any general education outcome(s)?

No

Is this course part of an AAS or related certificate of completion?

Yes

Name of degree(s) and/or certificate(s): Business and Accounting AAS

Are there prerequisites to this course?

Yes

Pre-reqs: BA-212

Have you consulted with the appropriate chair if the pre-req is in another program?

No

Are there corequisites to this course?

No

Are there any requirements or recommendations for students taken this course?

No

Are there similar courses existing in other programs or disciplines at CCC?

No

Will this class use library resources?

No

Is there any other potential impact on another department?

No

Does this course belong on the Related Instruction list?

No

GRADING METHOD:

A-F or Pass/No Pass

Audit: Yes

When do you plan to offer this course?

- Summer
- Fall**
- Winter**
- Spring**
- Not every term
- Not every year

Is this course equivalent to another?

If yes, they must have the same description and outcomes.

No

Will this course appear in the college catalog?

Yes

Will this course appear in the schedule?

Yes

Student Learning Outcomes:

Upon successful completion of this course, students should be able to:

1. explain why managerial accounting is important and to whom, what technical processes and tools are used, and how this type of data impacts internal decision making;
2. classify costs, determine cost drivers, and journalize transactions as costs flow through the manufacturing process;
3. differentiate between job order, process, variable, and absorption costing, as well as activity-based, just-in-time, and quality management cost systems;
4. examine cost-volume-profit relationships, and calculate contribution margins, operating income, and KPIs;
5. apply sensitivity analyses and standard costing practices, prepare budgets and schedules, and analyze variances;
6. describe the concepts of responsibility accounting, performance evaluation, and short-term decision making;
7. analyze capital investment decisions.

This course does not include assessable General Education outcomes.

Major Topic Outline:

1. Introduction to managerial accounting.
2. Job order costing and process costing.
3. Cost management systems.
4. Cost/Volume/Profit analysis.
5. Variable costing.
6. Master budgets, flexible budgets, and standard cost systems.
7. Responsibility accounting and performance evaluation.
8. Short-term business decisions.
9. Capital investment decisions.

Does the content of this class relate to job skills in any of the following areas:

- | | |
|--------------------------------------|-----------|
| 1. Increased energy efficiency | No |
| 2. Produce renewable energy | No |
| 3. Prevent environmental degradation | No |
| 4. Clean up natural environment | No |
| 5. Supports green services | No |

Percent of course: 0%

Section #2 Course Transferability

Concern over students taking many courses that do not have a high transfer value has led to increasing attention to the transferability of LDC courses. The state currently requires us to certify that at least one OUS school will accept a new LDC course in transfer. Faculty should communicate with colleagues at one or more OUS schools to ascertain how the course will transfer by answering these questions.

1. Is there an equivalent lower division course at the University?
2. Will a department accept the course for its major or minor requirements?
3. Will the course be accepted as part of the University's distribution requirements?

If a course transfers as an elective only, it may still be accepted or approved as an LDC course, depending on the nature of the course, though it will likely not be eligible for Gen Ed status.

Which OUS schools will the course transfer to? (Check all that apply)

- | | |
|---|--|
| <input checked="" type="checkbox"/> ✓ EOU (Eastern Oregon University) | <input checked="" type="checkbox"/> ✓ PSU (Portland State University) |
| <input checked="" type="checkbox"/> ✓ OIT (Oregon Institute of Technology) | <input type="checkbox"/> SOU (Southern Oregon University) |
| <input checked="" type="checkbox"/> ✓ OSU (Oregon State University) | <input checked="" type="checkbox"/> ✓ UO (University of Oregon) |
| <input type="checkbox"/> OSU-Cascade | <input type="checkbox"/> WOU (Western Oregon University) |

Identify comparable course(s) at OUS school(s)

OIT: ACC 203 Prin of Managerial Accounting
PCC: BA213

How does it transfer? (Check all that apply)

- ✓ required or support for major**
- general education or distribution requirement
- ✓ general elective**
- other (provide details):

First term to be offered:

Next available term after approval

:
