

BA 213Z Principles of Managerial Accounting

The following provides a summary of the 2023 Recommendation Report for the CCN Business Subcommittee. Transfer Council recommends that due to changes in course information under [OAR 715-025-0065 through 0115](#), colleges and universities should ensure students' academic progress is not disrupted. Courses completed before CCN changes should count toward graduation, even if requirements shift. Holding students harmless means honoring their efforts, supporting them through transitions, and keeping learning—not compliance—the central focus. CCN course information should be adopted as written. For more detailed information on what can be added to the course description and course learning outcomes, see the [CCN Revised Framework](#) and for more general information, see CCN Reports & Memos on the [Educator Resources—Common Course Numbering](#) webpage.

Approved CCN Course Information

Date Approved:

December 14, 2023

Catalog Dates:

Required to begin appearing in the 2024-25 catalog.

Review Timeline:

- First Annual Review: Winter 2027
- First Triennial Review: Winter 2029

Course Number and Prefix:

BA 213Z

Course Title:

Principles of Managerial Accounting

Course Credits:

4

Course Description:

Builds an understanding of the role of managerial accounting in a business, focusing on the development and use of information to evaluate production costs and operational performance in support of short- and long-term organizational decision-making.

Course Learning Outcomes:

1. Explain the role of managerial accounting in an organization with respect to planning and control decisions
2. Apply absorption and variable costing methods to determine product costs.

3. Develop and use relevant operational information to determine cost behavior patterns and conduct cost-volume-profit analyses.
4. Use commonly accepted tools, including budgets, standard costs, and variance analysis to evaluate operational performance.
5. Apply commonly accepted methods to evaluate capital and operational decisions.

Review Cycle:

We propose that the annual review cycle of these courses have a twofold purpose:

1. to review the transfer effectiveness of the courses and
2. to gather information about challenges, concerns, or changes needed from the 24 two- and four-year schools in the state.

We propose that this review take place in winter term 2027. Every third year, we recommend a deeper review of the alignment of these courses; this is the only time that the subcommittee will consider a vote to modify the aligned content of the course, using the previous two years of data. The choice in these third-year reviews will be to either affirm our existing alignment decisions or to revise a particular aspect to keep our curriculum based on the data gathered from the previous two years.

We recommend that as many members of the original subcommittee be invited to participate in these discussions. Historical memory and original context will be useful in informing future decisions.
