

BA 213Z Principles of Managerial Accounting

For more detailed information, see CCN Reports & Memos on the [Resources for CCN](#) webpage.

CCN Course/Course Information

Business

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.