

## Bossier Parish Community College Syllabus

**Course Prefix and Number:** ACCT 206 **Credit Hours:** 3

**Course Title:** Introductory Managerial Accounting

**Course Prerequisites:** ACCT 205

**Textbook:** WARREN, Accounting Vol. I.  
**Please refer to the BPCC bookstore for the current edition**

**Course Description:** Introduction to managerial accounting theory, tools, and concepts with emphasis on the techniques used to provide information for internal management decisions.

### **Learning Outcomes:**

At the end of this course, the student will

- A. record typical business transactions for a corporation;
- B. describe the major components of the financial statements for a corporation;
- C. apply basic financial statement analytical procedures; and
- D. describe the basic uses of accounting information by management.

To achieve the learning outcomes, the student will

(The letter designations at the end of each statement refer to the learning outcome(s).)

1. prepare a statement of cash flows (B);
2. analyze the solvency and profitability of a business (A and C);
3. describe the differences between managerial and financial accounting (B and D);
4. identify basic manufacturing cost terms and related journal entries (A and B);
5. recognize the importance of budgeting and cost-volume-profit analysis (C and D);
6. utilize basic performance evaluation techniques (D);
7. distinguish between the centralized and decentralized organizational structures in a business (C and D); and
8. describe basic capital investment analyses (B and D).

### **Course Requirements:**

1. Students are expected to attend class regularly. When a student has accumulated a total of two weeks of unexcused absences, the instructor may suspend the student.
2. The course will include at least four major tests, including a comprehensive final examination.

**Course Grading Scale:**

90 – 100 = A  
80 – 89 = B  
70 – 79 = C  
60 – 69 = D  
0 – 59 = F

**Attendance Policy:** The college attendance policy is available at <http://www.bpcc.edu/catalog/current/academicpolicies.html>

**Course Fees:** This course is accompanied with an additional fee for supplemental materials.

**Nondiscrimination Statement:** Bossier Parish Community College does not discriminate on the basis of race, color, national origin, gender, age, religion, qualified disability, marital status, veteran's status, or sexual orientation in admission to its programs, services, or activities, in access to them, in treatment of individuals, or in any aspect of its operations. Bossier Parish Community College does not discriminate in its hiring or employment practices.

**COORDINATOR FOR SECTION 504 AND ADA**

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**Equity/Compliance Coordinator**

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