

Bossier Parish Community College
Master Syllabus

Course Prefix and Number: ACCT 206

Credit Hours: 3-3-0

Course Title: Introductory Managerial Accounting

Course Prerequisites: ACCT 205

Textbook: WARREN, Accounting Vol. II, 29th Ed. Cengage. ISBN: 9780357899670.
Optional loose-leaf version. ISBN: 9780357899656

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:

- To pass the course, student must achieve a course average of 70% or above.
- Students must have access to a computer (not mobile device) and the Internet to complete the assignments. Computer, software, and the Internet are available to students on campus during scheduled computer lab times and in the Learning Commons located in the BPCC Library.

Course Grading Scale:

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

Attendance Policy:

Each student is expected to attend class regularly; excessive unexcused absences constitute grounds for suspension. Refer to the student handbook for [Attendance Policies](#).

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

Angie Cao, Student and Disability Services Specialist

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EQUITY/COMPLIANCE COORDINATOR

Teri Bashara, Director of Human Resources

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6220 East Texas Street

Bossier City, LA 71111

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