

# Bemidji State University

## ACCT 3117: Managerial Analysis

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite  
ACCT 2102 - Principles of Accounting II

Corequisites: None

MnTC Goals: None

Explanation of how accounting data can be interpreted and used by management in planning and controlling business activities. Course is not open to accounting majors. Course is not acceptable as a business administration elective if Cost Accounting I or II is completed. Prerequisite: ACCT 2102.

**B. COURSE EFFECTIVE DATES:** 08/20/1997 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Managerial Accounting & Business Environment
2. Managerial Accounting & Cost Concepts
3. Cost Behavior: Analysis & Use
4. Cost-Volume-Profit Relationships
5. Variable Costing: A Tool for Management
6. Activity Based Costing
7. Capital Budgeting
8. Flexible Budgets
9. Relevant Costs for Decision Making
10. Segment Reporting & Decentralization

### D. LEARNING OUTCOMES (General)

1. be able to explain different cost classifications
2. be able to explain cost behavior and its effects on decisions.
3. demonstrate ability to perform cost-volume-profit analysis
4. be able to explain advantages of activity-based costing
5. be able to enumerate the advantages of budgets
6. be able to utilize relevant costs and revenues to make short and long term decisions

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

**G. SPECIAL INFORMATION**

None noted