

**Western Dakota Technical Institute
800 Mickelson Drive
Rapid City, SD 57703-4018**

Master Syllabus

Course Number: ACCT 223
Course Name: Managerial Accounting
Credits: 3
Contact Hours: 2 Lab; 2 Lecture

Course Description: This course focuses on using accounting information by management as a competitive advantage in real-world situations. The student will be prepared to help management develop the internal financial reports needed for these situations. The use of basic cost accounting skills and basic communication skills to provide management with useful internal information will be stressed.

Prerequisites: ACCT 121

Textbooks: <http://bookstore.wdt.edu>

Materials: Workbook that goes with text, pencil, straight edge, calculator (not one that is a part of a cell phone or PDA) and a computer.

Student Learning Outcomes:

- Acquire an understanding of Managerial Accounting Concepts and Principles
- Distinguish between Job Order Costing and Process Cost systems
- Explain Cost Behavior, Cost-Volume-Profit Analysis, and budgeting
- Prepare performance evaluations for standard costs and decentralized operations
- Explain differential analysis, product pricing, and capital expenditures

Assessment: Students analytical skills, life skills, communication skills, teamwork techniques, social values, and employability will be assessed throughout this course.

ADA Accommodations: Students Rights to Assistance or Accommodations: Western Dakota Technical Institute (hereinafter WDT) does not discriminate on the basis of disability. If you have a disability as defined by federal or state law, including a temporary disability related to pregnancy and/or parenting as a result of a medical necessity due to childbirth, WDT will provide reasonable accommodations including but not limited to architectural access, aids and services necessary for effective communication, and modification of its policies and procedures. Students with a disability who are requesting an accommodation should contact your instructor and the Student Success Director who serves as the disability coordinator as early as possible in the semester.

Notice of Non-Discrimination: WDT will not tolerate racism, discrimination, harassment, exploitation or victimization of students, school employees, non-employees, or any person who is an invitee of WDT for any reason, including but not limited to race, color, ethnic background, national origin, pregnancy, student marital status, religion, creed, age, sex, citizenship, political affiliation, mental and/or physical challenge, disability, sexual orientation, gender identity, or status as a veteran. WDT is committed to providing an environment free from harassment and other forms of discrimination for students, employees, non-employees and its invitees. The following person has been designated to handle inquiries or complaints regarding the non-discrimination policies: Student Success Director