

**University of Arkansas – Fort Smith**  
**5210 Grand Avenue**  
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**Fort Smith, AR 72913–3649**  
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**General Syllabus**

**ACCT 2813 Principles of Managerial Accounting**

Credit Hours: 3

Lecture Hours: 3

Laboratory Hours: 0

**Prerequisite(s):** ACCT 2803 Principles of Financial Accounting

**Effective Catalog:** 2024-2025

**I. Course Information**

**A. Catalog Description**

Introduction to the fundamentals of managerial accounting theory and practice. Emphasizes cost accounting and managerial analysis. (ACTS: ACCT 2013)

**II. Student Learning Outcomes**

**A. Subject Matter**

Upon successful completion of this course, the student will be able to:

1. Measure, process, and communicate managerial accounting information that is useful in making economic decisions.
2. Explain techniques and procedures essential to managerial accounting.
3. Explain how financial information is collected, used, and reported for internal purposes.
4. Determine manufacturing costs under both job-order and process cost systems.
5. Perform variance analysis and interpret the results.
6. Prepare various budgets and explain how they are interrelated.
7. Explain the differences among various types of costs, including how they behave and are determined.
8. Identify information relevant to long- and short-term business decisions and prepare an analysis to support the decision.

**B. University Learning Outcomes**

This course enhances student abilities in the following areas:

**Analytical Skills**

**Critical Thinking Skills** - Students will use critical thinking skills to draw conclusions and develop solutions. They will solve various managerial accounting problems by assigning and using numbers, reading and analyzing data, drawing inferences and supporting conclusions using sound mathematical reasoning.

**Ethical Decision Making**

Students will model ethical decision making by identifying ethical dilemmas and affected parties and applying concepts from our professional code of conduct to determine the appropriate action to take.

### **III. Major Course Topics**

- A. Job order costing
- B. Process costing
- C. Cost-volume profit relationships
- D. Activity based costing
- E. Master budgeting
- F. Flexible budgets and performance analysis
- G. Standard costs and variances
- H. Performance measurement
- I. Differential analysis
- J. Capital budgeting decisions