

**COURSE OUTLINE—NEW COURSE FOR BAS SUPERVISION AND
ORGANIZATIONAL MANAGEMENT
ACG 3024—ACCOUNTING FOR NON-FINANCIAL MANAGERS**

I. COURSE NUMBER AND TITLE

ACG 3024 – Accounting for Non-Financial Managers

II. COURSE DESCRIPTION

ACG 3024 is a 3 credit hour course addressing the use of accounting information by non-financial managers. Emphasis is placed on the interpretation of accounting information and the language of financial accounting to effectively participate in activities such as planning, investment, control, and managerial decision making.

III. RATIONALE

The Bachelor of Applied Science in Supervision and Organizational Management (BAS SOM) program (Business Programs Department) is designed to equip students with technical and applied management skills, enabling them to enhance the productivity and efficiency of organizations. ACG 3024 is a core course in the BAS SOM program and will provides students with the basic accounting principles required to undertake activities that will allow for sound decision making and provide a competitive advantage to their organizations. Students will enroll in this course during their first year in the program.

IV. IMPACT ASSESSMENT

This is a required course for all students in the program. Prerequisites: At minimum, an AA or AS degree, and meeting college admission requirements, admission to the SOM degree program, or with departmental permission. The course will require additional course loads for existing faculty or the hiring of part-time faculty.

V. COURSE LEARNING OUTCOMES (SOM Program Outcome)

1. Communicate effectively and efficiently orally, in writing, and using technologically current media/software such as PowerPoint and similar presentation software. (SOM #1)
2. Plan, organize, resource, lead, and monitor a project from inception to successful completion, including providing a written/presented evaluation of the experience. (SOM #4)
3. Evaluate financial data and accounting systems, to include budget preparation and monitoring, so as to ensure the financial well-being of an organization. (SOM #7)

VI. GENERAL OBJECTIVES OF THE COURSE

1. Prepare, analyze, and interpret financial statements .
2. Calculate financial ratios as tools for the analysis of financial performance.
3. Prepare and explain an operating budget and a capital expense budget.
4. Use budgets to plan and monitor operating and production costs
5. Use contribution margin analysis and relevant cost analysis to make decisions
6. Development and use of internal controls.
7. Demonstrate ethical practices and discuss their significance in establishing a viable financial management strategy.

VII. TOPICAL OUTLINE

1. Accounting & the Business Environment
2. Introduction to Managerial Accounting
3. Recording Business Transactions
4. Adjusting & Closing the Books
5. Internal Controls and Cash
6. Receivables
7. Plant Assets & Intangibles
8. Current Liabilities & Payroll
9. Long Term liabilities
10. Corporations: Performance Measurement and Valuation
11. The Statement of Cash Flows
12. Financial Statement Analysis
13. Budgeting & Responsibility Accounting
14. Cost Volume Profit Analysis
15. Short Term Decision Making

VIII. SUGGESTED METHODS OF INSTRUCTION

1. On Line Lectures
2. Case study
3. Online resources, including Discussion
4. Weekly Assignments

IX. SUGGESTED METHODS OF EVALUATION

1. Comprehensive Examination
2. Individual projects
3. Case studies
4. Weekly Homework Assignments