

ACCOUNTING - MANAGERIAL (CERTIFICATE N0462)

Business Division

The Accounting - Managerial Certificate provides basic accounting skills and knowledge combined with specialized training in managerial accounting, preparing the student for entry-level positions in accounting and/or professional advancement in their current accounting jobs. Students completing this certificate will be able to perform duties in the areas of cost analysis, variance analysis, budget preparation, expense reporting, account analysis, and preparation of various internal reports to assist management in their decision making.

Required Courses

| Course Prefix | Course Name | Units |
|---------------------------------------|---------------------------------------|--------------|
| BUSA 7 | Principles of Accounting - Financial | 5 |
| BUSA 8 | Principles of Accounting - Managerial | 5 |
| BUSA 21 | Cost Accounting | 4 |
| BUSA 76 | Excel for Accounting | 3 |
| Required Electives | | |
| Choose one course from the following: | | 3-4 |
| BUSA 52 | Intermediate Accounting I | |
| BUSA 52B | Intermediate Accounting II | |
| BUSA 58 | Federal Income Tax Law | |
| Total Units | | 20-21 |

Program Learning Outcomes

Upon successful completion of this program, a student will be able to:

- Explain the role of the managerial accountant and describe the uses of managerial accounting information.
- Distinguish between product and period costs and explain which of these costs are shown on the balance sheet and which costs are shown on the income statement.
- Describe a job order cost accounting system and explain how manufacturing costs flow through the inventory accounts of the balance sheet and move onto the income statement.

Review Student Learning Outcomes (SLOs) (<http://www.mtsac.edu/instruction/outcomes/sloinfo.html>) for this program.