

Northern Marianas College

CURRICULUM ACTION REQUEST

Course: AC240 Management Marketing

Effective Semester / Session: Fall 2025

Type of Action:


- New
- Modification
- Move to Inactive (Stop Out)
- Cancellation

Course Alpha and Number: AC240

Course Title: Management Marketing

Reason for initiating, revising, or canceling:

This course guide is being updated to reflect the current textbook and cost of course.

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Larrisa Larson (Jan 15, 2025 11:14 GMT+10) 15/01/25

Proposer **Date**

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1/15/2025

Academic Council Chair **Date**

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Interim Dean of Academic Programs & Services **Date**

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1. Department

School of Business

2. Purpose

Management Accounting provides students with practical budgeting and cost accounting concepts and skills that are useful in business applications and decision making. These skills are useful in related business courses and for operating a small business. Students who develop an understanding of management accounting concepts will have an understanding of breakeven analysis, variance analysis, and cost accounting; master budgeting and flexible budgeting is also taught in the course. This course will add to student quantitative understanding of the introduction to business, small business management, marketing, management, and economics. This course is required for all business administration associate degree, accounting emphasis.

3. Description

This course provides students with basic quantitative formulas used in tracking production in manufacturing entities and operational efficiency in service oriented entities. Calculation principles used in preparing a business plan for a new business are introduced to students. Breakeven analysis, schedules of production, variance analysis, and budgeting formulation are core to the course. English Placement Level: EN095. Math Placement Level: MA091. This course may be substituted for Accounting II by all business majors except accounting emphasis majors.

A. Required/Recommended Textbook(s) and Related Materials

Required:

Cengage Unlimited: all textbooks and related materials are included in this online learning platform.

Recommended: N/A

B. Contact Hours

1. **Lecture:** 3 per week / 45 per semester
2. **Lab:** None
3. **Other:** None

C. Credits

1. **Number:** 3
2. **Type:** Regular Degree Credits

D. Catalogue Course Description

This course provides students with basic principles and formats used in manufacturing and service businesses. Breakeven analysis and variance analysis will enable the students to evaluate the efficiency of various business

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enterprises. Student will also learn Master and Flexible Budgeting, Standard Costs, and Capital Budgeting. English Placement Level: EN095. Math Placement Level: MA091. (Offered: Fall and Spring)

E. Degree or Certificate Requirements Met by Course

This is a required course for all A.A. and A.A.S. degrees in the Business Department.

F. Course Activities and Design

Lecture, student presentations, production schedule project for both process cost and job cost, budget projects, homework, quizzes, and exams.

4. Course Prerequisite(s); Concurrent Course Enrollment

Prerequisites: AC227

Concurrent Course Enrollment: None

Required English/Mathematics Proficiency Level(s)

English Placement Level: EN095

Mathematics Placement Level: MA091

5. Estimated Cost of Course; Instructional Resources Needed

Cost to the Student: Tuition for a 3 credit course, laptop/tablet and the cost of Cengage Subscription.

Cost to the College: Instructor's salary

Instructional resources needed for this course include: whiteboard, dry-erase markers, and multi-media system.

6. Method of Evaluation

Student learning will be evaluated by periodic quizzes and exams, group participation in problem solving exercises, and practical application project assignments. NMC's grading and attendance policies will be followed.

7. Course Outline

This is a topical outline and does not necessarily indicate the sequence in which the material will be presented.

- 1.0 Managerial Accounting Basics
 - 1.1 Purpose of management
 - 1.2 Nature of managerial accounting
 - 1.3 Managerial cost concepts

- 2.0 Reporting Manufacturing Activities
 - 2.1 Overhead cost report
 - 2.2 Manufacturing statement

- 3.0 Job Order Cost Accounting
 - 3.1 Job cost flows
 - 3.2 Overhead costs flows
 - 3.3 Job cost journal entries

- 4.0 Process Cost Accounting
 - 4.1 Accounting for material costs in a process cost system
 - 4.2 Accounting for labor costs in a process system
 - 4.3 Accounting for overhead costs in a process cost
 - 4.4 Computing equivalent units
 - 4.5 Process cost production schedule

- 5.0 To Allocate Costs Using Various Systems
 - 5.1 Two-Stage allocation
 - 5.2 Activity-Based allocation
 - 5.3 Allocation of indirect expenses
 - 5.4 Responsibility accounting

- 6.0 Breakeven Analysis Report
 - 6.1 Contribution margin and its measures
 - 6.2 Computing the break-even point

- 7.0 Master Budgets
 - 7.1 Various methods of budgeting
 - 7.2 Budgets with variances
 - 7.3 Master budget component

- 8.0 Flexible Budgets and Standards Costs
 - 8.1 Purpose and preparation of a flexible budget
 - 8.2 Standard costs—materials, labor, and overhead

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- 9.0 Capital Budgeting
 - 9.1 Payback method
 - 9.2 Accounting rate of return method
 - 9.3 Net present value method
 - 9.4 Make or buy decision

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8. Instructional Goals

The course will introduce students to:

- 1.0 Managerial Accounting Basics;
- 2.0 Reporting Manufacturing Activities;
- 3.0 Job Order Cost Accounting;
- 4.0 Process Cost Accounting;
- 5.0 Cost Allocation;
- 6.0 Breakeven Analysis;
- 7.0 Master Budgets;
- 8.0 Flexible Budgets; and
- 9.0 Capital Budgeting.

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9. Student Learning Outcomes

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

- 1.0 Understand and use management accounting theories;
- 2.0 Report manufacturing activities;
- 3.0 Understand and produce job cost reports;
- 4.0 Understand and produce process cost reports;
- 5.0 Allocate costs using various systems;
- 6.0 Produce a breakeven analysis report;
- 7.0 Produce a master budget;
- 8.0 Produce a flexible budget; and
- 9.0 Produce a capital budget.

10. Assessment Measures of Student Learning Outcomes

Assessment of student learning may include, but not be limited to, the following:

- 1.0 Quizzes and exams;
- 2.0 Group problem solving exercises; and
- 3.0 Practical application project assignments.