

**Spokane Falls Community College**  
**COURSE LEARNING OUTCOMES**

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<b>Prefix and Course Number:</b>	<b>ACCT&amp; 203</b>
<b>Course Title:</b>	<b>Principles of Accounting III</b>
<b>Version Date:</b>	<b>11/12/2020</b>

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**Course Learning Outcomes**

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

1. Articulate the uses of managerial accounting data, the unique attributes of the field, and relevant terminology.
2. Interpret cost behavior and recognize the relationship of this behavior to make managerial decisions.
3. Produce budgets, including cash budgets, budgeted financial statements, a master budget for a manufacturer, and identifying variances.
4. Explain the interrelationships that exist among accounting, business, information systems ethics, and other disciplines.