CERTIFICATE IN MANAGEMENT ACCOUNTING

The Certificate in Management Accounting increases the business decision-making competence of College of Business students who are not enrolled in the Accounting Concentration. The certificate prepares students to make business decisions, many of which require knowledge of budgetary and cost accounting information and accounting information systems. The certificate allows College of Business students to obtain a credential acknowledging this competence.

Learning Objectives

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

1. Define, describe, and differentiate cost systems and their objectives.
2. Interpret cost management concepts including: direct and indirect costs; cost drivers; cost behavior; cost flow through accounts, income statements, cost of goods manufactured and sold statements.
3. Prepare a detailed description of activity-based costing.
4. Describe the basic characteristics and cost flows of a job-order system and process systems and differentiate between the two systems.
5. Differentiate between support departments and producing departments and allocate support department costs to producing departments.
6. Evaluate direct and indirect (overhead) costs and compute variances.
7. Determine the product cost by means of full- costing and direct-costing methods.
8. Distinguish relevant from irrelevant information.
9. Identify and address impediments to achieving business objectives.
10. Describe how the accounting information system and controls are central to ensuring that organizations achieve their objectives.
11. Analyze key business processes to help ensure that organizations can achieve their objectives.
12. Evaluate the ethical implications of managerial accounting decisions and uphold professional standards in financial reporting.
13. Analyze and manage risks through Enterprise Risk Management (ERM) frameworks.
14. Develop a comprehensive perspective of the behavioral and organizational implications of management accounting practices.

Requirements
Effective Fall 2026

Additional coursework may be required due to prerequisites.

Code	Title	Credits
ACT 321	Cost Management	3
ACT 350	Accounting Information Systems	3
ACT 421	Strategic Management Accounting	3
Program Total Credits:		**9**