CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS
COURSE MODIFICATION PROPOSAL
Courses must be submitted by October 15, 2014, and finalized by the end of the fall semester to make the next catalog (2015-16) production

DATE (CHANGE DATE EACH TIME REVISED): 2015-04-28

PROGRAM AREA(S): BUSINESS & ECONOMICS   COURSE NO: ACCT 210

Directions: All sections of this form must be completed. Use YELLOWED areas to enter data. All documents are stand-alone sources of course information.

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1. **Indicate Changes and Justification for Each.** *[Mark all change areas that apply]*

   Course title   Course Content
   Prefix/suffix   Course Learning Outcomes
   Course number   References
   Units   GE
   X Staffing formula and enrollment limits   Other
   Prerequisites/Corequisites   Reactivate Course
   Catalog description
   Mode of Instruction

Justification: The enrollment benchmark has been adjusted to reflect the nature of the course and current budgetary realities.
(Please provide justification(s) for each marked item above). *Be as brief as possible but use as much space as necessary.]:*

2. **Course Information.**
   [Follow accepted catalog format.] **(Add additional prefixes i f cross-listed)**

OLD	NEW
Prefix ACCT Course# 210 Title FINANCIAL ACCOUNTING Units (3)	Prefix ACCT Course# 210 Title FINANCIAL ACCOUNTING Units (3)
3 hours lecture per week	3 hours lecture per week
hours blank per week	hours blank per week
Prerequisites:	Prerequisites:
Consent of Instructor Required for Enrollment	Consent of Instructor Required for Enrollment
Corequisites:	Corequisites:

Catalog Description (Do not use any symbols)**:**
Provides an opportunity to explore concepts related to the accuracy, timeliness, measurability, comparability, and relevance of financial and accounting data.

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General Education Categories:
Grading Scheme (Select one below):
   X A – F
    Credit/No Credit
    Optional (Student's Choice)
Repeatable for up to   units
  Total Completions
  Multiple Enrollment in Same Semester Y/N   N
Course Level:
  X Undergraduate
    Post-Baccalaureate
    Graduate

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Grading Scheme (Select one below):
   X A – F
    Credit/No Credit
    Optional (Student's Choice)
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  Total Completions
  Multiple Enrollment in Same Semester Y/N   N
Course Level:
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    Graduate

3. Mode of Instruction (Hours per Unit are defaulted)   Hegis Code(s)_____

Existing   **Proposed**

	Units	Hours Per Unit	Benchmark Enrollment	Graded
Lecture	**3**	**1**	**30**	
Seminar		**1**		
Lab		**3**		
Activity		**2**		
Field Studies				
Indep Study				
Other blank				
Online				

	Units	Hours Per Unit	Benchmark Enrollment	Graded	CS No. (filled out by Dean)
Lecture	**3**	**1**	**40**		
Seminar		**1**			
Lab		**3**			
Activity		**2**			
Field Studies					
Indep Study					
Other blank					
Online					

4. Course Attributes:

General Education Categories: All courses with GE category notations (including deletions) must be submitted to the GE website: http://summit.csuci.edu/geapp completion, the GE Committee will forward your documents to the Curriculum Committee for further processing.

A (English Language, Communication, Critical Thinking)
    A-1 Oral Communication
    A-2 English Writing
    A-3 Critical Thinking
B (Mathematics, Sciences & Technology)
    B-1 Physical Sciences
    B-2 Life Sciences – Biology
    B-3 Mathematics – Mathematics and Applications
    B-4 Computers and Information Technology
C (Fine Arts, Literature, Languages & Cultures)
    C-1 Art
    C-2 Literature Courses
    C-3a Language
    C-3b Multicultural
    D (Social Perspectives)
    E (Human Psychological and Physiological Perspectives)
    UDIGE/INTD Interdisciplinary
    Meets University Writing Requirement (Graduation Writing Assessment Requirement)
    Meets University Language Requirement

American Institutions, Title V Section 40404:   Government   US Constitution   US History
Regarding Exec Order 405, for more information: http://senate.csuci.edu/comm/curriculum/resources.htm

Service Learning Course (Approval from the Center for Community Engagement must be received before you can request this course attribute).

Online Course (Answer YES if the course is ALWAYS delivered online).

5. Justification and Requirements for the Course. *[Make a brief statement to justify the need for the course]*

OLD
This is a required course for a Bachelor of Science in Business since the analysis and presentation of accounting and financial information is an essential skill for all business graduates. This course provides an opportunity to explore

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X Requirement for the Major/Minor
    Elective for the Major/Minor
     Free Elective

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    Elective for the Major/Minor
     Free Elective

Submit Program Modification if this course changes your program.

6. Student Learning Outcomes. (List in numerical order. Please refer to the Curriculum Committee's "Learning Outcomes" guideline for measurable outcomes that reflect elements of Bloom's Taxonomy: *http://senate.csuci.edu/comm/curriculum/resources.htm*. The committee recommends 4 to 8 student learning outcomes, unless governed by an external agency (e.g., Nursing).

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

OLD

1. Demonstrate orally and in written problem solutions an understanding of the accounting cycle and the double entry system of accounting for business transactions (1)
2. Prepare and analyze a variety of business reports for internal and external use; including the Statement of Financial Position (balance sheet), Statement of Operations (income statement), Statement of Changes in Stockholders' Equity, and Statement of Cash Flows (1,5)
3. Explain in writing and in oral reports what financial accountants do, the information they provide to financial statement users, and the relevance of this information to the internal and external business environments (2,3)
4. Communicate through discussion, writing, and oral presentations, logical reasoned business information to support conclusions about management decisions and business ethics (1,4)
5. Utilize the internet and other tools for performing more in-depth accounting research into Generally Accepted Accounting Principles (GAAP) (5)

*Aligns with Program Learning Goals for: 1)Critical thinking, 2) Oral communication, 3) Written Communication, 4) Conduct (Ethics), 5) Competencies in discipline, 6) Collaboration

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7. Course Content in Outline Form. (Be as brief as possible, but use as much space as necessary)

OLD
1. Accounting in the Information Age
2. Financial Statements and Business Transactions
3. Written/oral report on Financial Accounting Standards Board (FASB) website
4. Analyzing and Recording Transactions
5. Accrual Accounting and Financial Statements
6. Completing the Accounting Cycle
7. Written/oral report on California Society of Certified Public Accountants website
8. Accounting for Merchandising Activities
9. Ethics and Financial Accounting Group Case Study
10. Merchandise Inventories and Cost of Sales
11. Written/oral report on American Institute of Certified Public Accountants (AICPA) website
12. Accounting Information Systems
13. Written/oral report on U.S. Securities and Exchange Commission (SEC) website

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11. Written/oral report on American Institute of Certified Public Accountants (AICPA) website
12. Accounting Information Systems
13. Written/oral report on U.S. Securities and Exchange Commission (SEC) website

14. Internal Control and Cash	14. Internal Control and Cash
15. Receivables and Short-term Investments	15. Receivables and Short-term Investments
16. Plant Assets, Natural Resources, and Intangible Assets	16. Plant Assets, Natural Resources, and Intangible Assets
17. Current and Long-term Liabilities	17. Current and Long-term Liabilities
18. Partnerships and other business entities	18. Partnerships and other business entities

Does this course content overlap with a course offered in your academic program? Yes ▬ **No** X
If YES, what course(s) and provide a justification of the overlap. ▬

Does this course content overlap a course offered in another academic area? Yes ▬ **No** X
If YES, what course(s) and provide a justification of the overlap. ▬

Overlapping courses require Chairs' signatures.

8. Cross-listed Courses (Please note each prefix in item No. 1)
        A. List cross-listed courses (Signature of Academic Chair(s) of the other academic area(s) is required).
        B. List each cross-listed prefix for the course: ▬
        C. Program responsible for staffing: ▬

9. References. *[Provide 3-5 references]*
OLD
1. Larson, Wild, and Chiapetta, 2001 *Fundamental Accounting Principles (16th Edition), with Study Guide and Working Papers*, New York: McGraw-Hill Companies, Inc.
2. Meigs, Bettner, Williams, Haka, 2002, *Financial Accounting with Student CD-ROM*, New York: McGraw-Hill Higher Education.
3. Siegel and Siegel, 2002, *Accounting and Financial Disclosure: A Guide to Basic Concepts,* New York: West Publishing Company

NEW
1. Wild, Larson, and Chiapetta, 2006 *Fundamental Accounting Principles (18th Edition), with Study Guide and Working Papers*, New York: McGraw-Hill Companies, Inc.
2. Meigs, Bettner, Williams, Haka, 2014, *Financial Accounting, 16th Edition*, New York: McGraw-Hill Higher Education.
3. Siegel and Siegel, 2002, *Accounting and Financial Disclosure: A Guide to Basic Concepts,* New York: West Publishing Company

10. Tenure Track Faculty qualified to teach this course.
    Business Program faculty

11. Requested Effective Date or First Semester offered: Fall 2016

12. New Resource Requested: Yes ▬ **No** X
  If YES, list the resources needed.

  A. Computer Needs (data processing, audio visual, broadcasting, other equipment, etc.)
  ▬

  B. Library Needs (streaming media, video hosting, databases, exhibit space, etc.)
  ▬

  C. Facility/Space/Transportation Needs:
  ▬

  D. Lab Fee Requested: Yes ▬ **No** ▬ **(Refer to the Dean's Office for additional processing)**
  E. Other. ▬

13. Will this course modification alter any degree, credential, certificate, or minor in your program? Yes ▬ **No** X
If, YES attach a program update or program modification form for all programs affected.
Deadline for New Minors and Programs: October 1, 2014.
Deadline for Course Proposals and Modifications, and for Program Modifications: October 15, 2014.
Last day to submit forms to be considered during the current academic year: April 1, 2015.
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Proposer(s) of Course Modification

Date

Type in name. Signatures will be collected after Curriculum approval.

Approval Sheet

Course:

If your course has a General Education Component or involves Center affiliation, the Center will also sign off during the approval process.

Multiple Chair fields are available for cross-listed courses.

The CI program review process includes a report from the respective department/program on its progress toward accessibility requirement compliance. By signing below, I acknowledge the importance of incorporating accessibility in course design.

Program Chair		
	Signature	Date

Program Chair		
	Signature	Date

Program Chair		
	Signature	Date

General Education Chair		
	Signature	Date

Center for Intl Affairs Director		
	Signature	Date

Center for Integrative Studies Director		
	Signature	Date

Center for Multicultural Engagement Director		
	Signature	Date

Center for Community Engagement Director		
	Signature	Date

Curriculum Chair		
	Signature	Date

AVP		
	Signature	Date