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): 09/17/2015

PROGRAM AREA(S): ACCT   COURSE NO: 220

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

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# 220 Title Managerial Accounting Units (3)	Prefix ACCT Course# 220 Title Managerial Accounting Units (3)
3 hours lecture per week	3 hours lecture per week
☐ hours blank per week	☐ hours blank per week
X Prerequisites: ACCT 210	X Prerequisites: ACCT 210
☐ Consent of Instructor Required for Enrollment	☐ Consent of Instructor Required for Enrollment
☐ Corequisites: ☐	☐ Corequisites: ☐
Catalog Description (Do not use any symbols)**:** Continues the exploration of accounting principles and topics: investing and financing activities, cost and budgeting systems, cash flow analysis, accounting for debt and equity, and introduces use of accounting data for decision making.	**Catalog Description** (Do not use any symbols)**:** Continues the exploration of accounting principles and topics: investing and financing activities, cost and budgeting systems, cash flow analysis, accounting for debt and equity, and introduces use of accounting data for decision making.
General Education Categories: ☐	General Education Categories: ☐
Grading Scheme (Select one below):	Grading Scheme (Select one below):
X A – F	X A – F
☐ Credit/No Credit	☐ Credit/No Credit
☐ Optional (Student's Choice)	☐ Optional (Student's Choice)
Repeatable for up to ☐ units	Repeatable for up to ☐ units
☐ Total Completions ☐	☐ Total Completions ☐
☐ Multiple Enrollment in Same Semester Y/N N	☐ Multiple Enrollment in Same Semester Y/N N
Course Level:	Course Level:
X Undergraduate	X Undergraduate
☐ Post-Baccalaureate	☐ Post-Baccalaureate
☐ Graduate	☐ Graduate

3. **Mode of Instruction (Hours per Unit are defaulted)**   **Hegis Code(s)**_____
                                                                          (Provided by the Dean)

Existing

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

Proposed

	Units	Hours Per Unit	Benchmark Enrollment	Graded	CS No. (filled out by Dean)
Lecture	**3**	**1**	**40**	**X**	
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 concepts related to the performance of business units and their managers, the updating of key financial indicators, the

NEW
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investigation of operational issues and the analysis of developing business opportunities.

X	Requirement for the Major/Minor
	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. Explain in writing and in oral reports the relevance of accounting data to managerial tasks (1,2,3,5)
2. Identify and apply data and analyses to assist managers in identifying, conceptualizing, and developing solutions for the complex and critical management decisions (1,5)
3. Communicate through discussion, writing, and oral presentation, logical reasoned business information to support conclusions about relevant data and analyses, business ethics (2,3,4,6)

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

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

OLD

1. Business Environment
2. Cost Terms, Concepts, and Classifications
3. Written/oral report on Small Business Association website
4. Introduction to Job-Order Costing
5. Introduction to Process Costing
6. Cost Behavior: Analysis and Use
7. Written/oral report on Financial Accounting Standards Board website
8. Cost-Volume-Profit Relationships
9. Ethics and Managerial Accounting Group Case Study
10. Variable Costing: A Tool for Management
11. Written/oral report on American Management Association website
12. Activity Based Costing: A Tool to Aid Decision Making
13. Written/oral report on American Institute of Certified Public Accountants website
14. Profit Planning
15. Standard Costs and Variance Analysis
16. Capital Budgeting
17. Statement of Cash Flows
18. Written/oral report on Institute of Managerial Accountants website
19. Introduction to Financial Statement Analysis

NEW

1. Business Environment
2. Cost Terms, Concepts, and Classifications
3. Written/oral report on Small Business Association website
4. Introduction to Job-Order Costing
5. Introduction to Process Costing
6. Cost Behavior: Analysis and Use
7. Written/oral report on Financial Accounting Standards Board website
8. Cost-Volume-Profit Relationships
9. Ethics and Managerial Accounting Group Case Study
10. Variable Costing: A Tool for Management
11. Written/oral report on American Management Association website
12. Activity Based Costing: A Tool to Aid Decision Making
13. Written/oral report on American Institute of Certified Public Accountants website
14. Profit Planning
15. Standard Costs and Variance Analysis
16. Capital Budgeting
17. Statement of Cash Flows
18. Written/oral report on Institute of Managerial Accountants website
19. Introduction to Financial Statement Analysis

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. Garrison & Noreen, 2000, *Managerial Accounting*, New York: McGraw-Hill Companies, Inc.
    2. Horngren, Charles T., 2002, *Cost Accounting: A Managerial Emphasis*, New York: Prentice Hall.
    3. Tsay, Edmonds, and Edmonds, 2002, *Fundamental Managerial Accounting Concepts w/ Topic Tackler CD-ROM, Net Tutor, and Power Web,* New York: McGraw-Hill Companies, Inc.

    NEW
    1. Garrison, Noreen, & Brewer, 2014, *Managerial Accounting 15th edition*, New York: McGraw-Hill Companies, Inc.
    2. Horngren, Charles T., 2014, *Cost Accounting: A Managerial Emphasis*, New York: Prentice Hall.
    3. Tsay, Edmonds, Edmonds, and Olds, 2013, *Fundamental Managerial Accounting,* New York: McGraw-Hill Companies, Inc.

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.
     .

▮   ▮

_____   _____
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