

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): 09/17/2015

PROGRAM AREA(S): ACCT COURSE NO: 300

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

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 if cross-listed)

OLD

Prefix ACCT Course# 300 Title APPLIED MANAGERIAL ACCOUNTING Units (3) 3 hours lecture per week hours blank per week

X Prerequisites: ACCT 210 ACCT 220 or equivalent courses

Consent of Instructor Required for Enrollment Corequisites:

Catalog Description (Do not use any symbols): Presents and analyzes the principles, methods, procedures, and applications for managerial accounting. Topics include understanding the business environment, cost concepts and classifications, job-order costing, process costing, cost behavior and relationships to volume and profits, variable costing, activity based costing, profit planning, standard costs, relevant costs, capital budgeting decisions, cash flows, economic value added, and financial statement analysis.

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

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Repeatable for up to units

Total Completions

Multiple Enrollment in Same Semester Y/N N

Course Level:

X Undergraduate Post-Baccalaureate

Graduate

Graduate

3. Mode of Instruction (Hours per Unit are defaulted)

Hegis Code(s) _____
(Provided by the Dean)

Existing

Proposed

	Units	Hours Per Unit	Benchmark Enrollment	Graded		Units	Hours Per Unit	Benchmark Enrollment	Graded	CS No. (filled out by Dean)
Lecture	3	1	30	X	Lecture	3	1	40	X	<input type="checkbox"/>
Seminar	<input type="checkbox"/>	1	<input type="checkbox"/>	<input type="checkbox"/>	Seminar	<input type="checkbox"/>	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lab	<input type="checkbox"/>	3	<input type="checkbox"/>	<input type="checkbox"/>	Lab	<input type="checkbox"/>	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Activity	<input type="checkbox"/>	2	<input type="checkbox"/>	<input type="checkbox"/>	Activity	<input type="checkbox"/>	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Field Studies	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	Field Studies	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indep Study	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	Indep Study	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other blank	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	Other blank	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Online	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	Online	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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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. Analyze and produce written reports concerning accounting and financial information (1,3,5)
2. Identify, conceptualize, and develop solutions for complex accounting issues (1,5)
3. Communicate logical, reasoned business information to support conclusions about management decisions and business ethics through discussion, writing and oral presentations (1,2,3,4,5)

*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. Business Environment
2. Cost Terms, Concepts, and Classifications
3. Written/oral report on Institute of Management Accountants website
4. Systems Design: Job-Order Costing
5. Systems Design: 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 the Balanced Scorecard
16. Relevant Costs for Decision Making
17. Capital Budgeting Decisions
18. Statement of Cash Flows
19. Written/oral report on U.S. Securities and Exchange Commission website
20. Economic Value Added
21. Financial Statement Analysis

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16. Relevant Costs for Decision Making
17. Capital Budgeting Decisions
18. Statement of Cash Flows
19. Written/oral report on U.S. Securities and Exchange Commission website
20. Economic Value Added
21. 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		
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Signature

Date

Program Chair		
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Signature

Date

Program Chair		
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Signature

Date

General Education Chair		
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Signature

Date

Center for Intl Affairs Director		
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Signature

Date

Center for Integrative Studies Director		
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Signature

Date

Center for Multicultural Engagement Director		
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Signature

Date

Center for Community Engagement Director		
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Signature

Date

Curriculum Chair		
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Signature

Date

AVP		
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Signature

Date