

**CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS
COURSE MODIFICATION PROPOSAL**

**Courses must be submitted by October 15, 2010, and finalized by the end of the fall semester
to make the next catalog (2011-12) production**

DATE (CHANGE DATE EACH TIME REVISED): 9.28.10 REV 11.24.10 REV 3.28.11

PROGRAM AREA(S) : BUS

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

1. Course Information.

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

OLD

Prefix ACCT Course# 210 Title FINANCIAL
ACCOUNTING Units (3)
3 hours lecture per week
 hours blank per week

Prerequisites:
Consent of Instructor Required for Enrollment
Corequisites:

Catalog Description (Do not use any symbols):
Three hours per week. Introduction to accounting principles: accumulation, measurement, and evaluation of accounting data. Topics include internal controls, financial statement analysis and interpretation, and use of spreadsheets in accounting applications.

NEW

Prefix ACCT Course# 210 Title FINANCIAL
ACCOUNTING Units (3)
3 hours lecture per week
 hours blank per week

Prerequisites:
Consent of Instructor Required for Enrollment
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.

General Education Categories Graded CR/NC
 Repeatable for up to units
 Lab Fee Requested X A - F Total Completions
Course Level: Multiple Enrollment in same semester
X Undergraduate Optional (Student's choice)
 Post-bac/Credential
 Graduate

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2. 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	Grade	CS No. (filled out by Dean)
Lecture	<u>3</u>	<u>1</u>	<u>30</u>	X	Lecture	<u>3</u>	<u>1</u>	<u>30</u>	X	<input type="text"/>
Seminar	<input type="text"/>	<u>1</u>	<input type="text"/>	<input type="text"/>	Seminar	<input type="text"/>	<u>1</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lab	<input type="text"/>	<u>3</u>	<input type="text"/>	<input type="text"/>	Lab	<input type="text"/>	<u>3</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Activity	<input type="text"/>	<u>2</u>	<input type="text"/>	<input type="text"/>	Activity	<input type="text"/>	<u>2</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Field Studies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Field Studies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Indep Study	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Indep Study	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other blank					Other blank				
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3. Course Attributes:

General Education Categories: All courses with GE category notations (including deletions) must be submitted to the GE website: <http://summit.csuci.edu/geapproval>. Upon 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

Meets University Language Requirement

American Institutions, Title V Section 40404: Government US Constitution US History
Refer to website, 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).

4. 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 accuracy, timeliness, measurability, comparability, and relevance of financial and accounting data.

NEW

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 accuracy, timeliness, measurability, comparability, and relevance of financial and accounting data.

X Requirement for the Major/Minor

Elective for the Major/Minor

Free Elective

X Requirement for the Major/Minor

Elective for the Major/Minor

Free Elective

Submit Program Modification if this course changes your program.

5. Student Learning Outcomes. (List in numerical order. You may wish to visit resource information at the following website: <http://senate.csuci.edu/comm/curriculum/resources.htm>)

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

OLD

1. Comprehend the accounting cycle and the double entry system of accounting for business transactions
2. Prepare and analyze a variety of business reports, prepared for internal and external use, including the

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

NEW

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)

- Statement of Financial Position (balance sheet), Statement of Operations (income statement), Statement of Changes in Stockholders' Equity, and Statement of Cash Flows
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
 4. Identify, conceptualize, and develop solutions for the complex and critical decisions management must face
 5. Communicate logical, reasoned business information to support conclusions about management decisions and business ethics through discussion, writing and oral presentations
 6. Practically apply basic accounting principles and utilize Internet and other tools for performing more in-depth accounting research into Generally Accepted Accounting Principles (GAAP)
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

6. 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
14. Internal Control and Cash
15. Receivables and Short-term Investments
16. Plant Assets, Natural Resources, and Intangible Assets
17. Current and Long-term Liabilities
18. Partnerships and other business entities

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Does this course content overlap with a course offered in your academic program? Yes ☐ No ☒

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 ☒

If YES, what course(s) and provide a justification of the overlap.

Overlapping courses require Chairs' signatures.

7. 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: ☐

8. 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. 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

9. Tenure Track Faculty qualified to teach this course.

Business Program faculty

10. Requested Effective Date or First Semester offered: ☐

11. New Resource Requested: Yes ☐ No ☒

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. ☐

12. Indicate Changes and Justification for Each. [Check all that apply and follow with justification. Be as brief as possible but, use as much space as necessary.]

<input type="checkbox"/> Course title	<input type="checkbox"/> Course Content
<input type="checkbox"/> Prefix/suffix	<input checked="" type="checkbox"/> Course Learning Outcomes
<input type="checkbox"/> Course number	<input type="checkbox"/> References
<input type="checkbox"/> Units	<input type="checkbox"/> GE
<input type="checkbox"/> Staffing formula and enrollment limits	<input type="checkbox"/> Other <input type="checkbox"/>
<input type="checkbox"/> Prerequisites/Corequisites	<input type="checkbox"/> Reactivate Course
<input checked="" type="checkbox"/> Catalog description	
<input type="checkbox"/> Mode of Instruction	

Justification: Updated Student Learning Objectives (SLO) and aligns SLO with Program Learning Goals (PLG)

13. Will this course modification alter any degree, credential, certificate, or minor in your program? Yes ☐ No ☒

If, YES attach a program update or program modification form for all programs affected.

Priority deadline for New Minors and Programs: **October 4, 2010** of preceding year.

Priority deadline for Course Proposals and Modifications: **October 15, 2010.**

Last day to submit forms to be considered during the current academic year: **April 15th.**

William Cordeiro



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.

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 Civic Engagement and Service Learning Director		
	Signature	Date
Curriculum Chair		
	Signature	Date
Dean of Faculty		
	Signature	Date