

# CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS

## NEW COURSE PROPOSAL

PROGRAM AREA: BUSINESS

- 1. Catalog Description of the Course.** *[Include the course prefix, number, full title, and units. Provide a course narrative including prerequisites and co requisites. If any of the following apply, include in the description: Repeatability (May be repeated to a maximum of \_\_\_ units); time distribution (Lecture \_\_\_ hours, laboratory \_\_\_ hours); non-traditional grading system (Graded CR/NC, ABC/NC). Follow accepted catalog format.]*

### ACCT 220 MANAGERIAL ACCOUNTING (3 units)

Three hours per week.

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 using accounting data for decision making.

### 2. Mode of Instruction.

	Units	Hours per Unit	Benchmark Enrollment
Lecture	___3___	___1___	___30___
Seminar	_____	_____	_____
Laboratory	_____	_____	_____
Activity	_____	_____	_____

- 3. Justification and Learning Objectives for the Course.** (Indicate whether required or elective, and whether it meets University Writing, and/or Language requirements) *[Use as much space as necessary]*

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

#### Learning Objectives:

Students who successfully complete this course will be able to:

- ◆ Understand how individuals *within* an organization direct and control the organization's operations concerning accounting and financial information
- ◆ Prepare and analyze a variety of business reports
- ◆ Explain in writing and in oral reports the relevance of accounting data to managerial tasks
- ◆ Provide the necessary supporting data and analyses to assist managers in identifying, conceptualizing, and developing solutions for the complex and critical decisions management must face
- ◆ Communicate logical, reasoned business information to support conclusions about relevant data and analyses, business ethics, etc. through discussion, writing and oral presentations

- 4. Is this a General Education Course** YES NO

**If Yes, indicate GE category:**

<b>A (English Language, Communication, Critical Thinking)</b>	
<b>B (Mathematics &amp; Sciences)</b>	
<b>C (Fine Arts, Literature, Languages &amp; Cultures)</b>	
<b>D (Social Perspectives)</b>	
<b>E (Human Psychological and Physiological Perspectives)</b>	

**5. Course Content in Outline Form.** *[Be as brief as possible, but use as much space as necessary]*

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

**6. Reference**

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.

**7. List Faculty Qualified to Teach This Course.**

Business Program faculty

**8. Frequency.**

a. Projected semesters to be offered: Fall \_\_\_1\_\_\_ Spring \_\_\_1\_\_\_ Summer \_\_\_\_\_

**9. New Resources Required.**

- a. Computer (data processing), audiovisual, broadcasting needs, other equipment - limited
- b. Library needs - limited
- c. Facility/space needs – classroom space

**10. Consultation.**

Attach consultation sheet from all program areas, Library, and others (if necessary)

**11. If this new course will alter any degree, credential, certificate, or minor in your program, attach a program modification.**

\_\_\_\_\_  
William Cordiero  
Proposer of Course

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11/25/02  
Date