

CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS

COURSE MODIFICATION PROPOSAL

DATE: NOVEMBER 7, 2005

PROGRAM AREA BUSINESS

1. Catalog Description of the Course. *[Follow accepted catalog format.]*
(If Cross-listed please submit a form for each prefix being modified)

OLD

Prefix ACCT Course# 290 Title **Financial and Managerial Accounting: Intensive Review**

Units (1) _____ hours _____ per week

Prerequisites Accounting 210 and 220 or equivalent
 Corequisites Accounting 300

Description: This course is an intensive in-depth review of the effect of accounting transactions on the basic financial statements, the uses and limitations of basic financial statements, cost function, cost behavior, and the impact of cost function and behavior on the basic financial statements and decision making. This accelerated course meets six hours each of the first three Saturdays of a semester.

Gen Ed Categories _____ Lab Fee Required _____

Graded CR/NC Repeatable for up to _____ units

A - Z

NEW

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2. Mode of instruction

Existing

	Units	Hour Per Unit	Benchmark Enrollment	CS# Units (filled out by Dean)
Lecture	<u>1</u>	<u>1</u>	<u>60</u>	_____
Seminar	_____	_____	_____	_____
Laboratory	_____	_____	_____	_____
Activity	_____	_____	_____	_____

Proposed

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Lecture	<u>1</u>	<u>1</u>	<u>60</u>	_____
Seminar	_____	_____	_____	_____
Laboratory	_____	_____	_____	_____
Activity	_____	_____	_____	_____

3. Course Content in Outline Form if Being Changed. *[Be as brief as possible, but use as much space as necessary]*

- OLD**
- Financial Accounting
- Review of financial accounting principles
 - Analyze financial transactions
 - Prepare basic financial statements
- Managerial Accounting
- Review costs by function
 - Review costs by behavior
 - Analyze the impact of cost function and behavior on financial statements

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4. 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 course is an elective course for business and economics students enrolled in Accounting 300. Success in Accounting 300 requires students to apply financial and managerial accounting principles, learned in Accounting 210 and Accounting 220, to various business situations. However, students have difficulty assimilating and integrating the financial and managerial principles and, therefore, have even more difficulty applying the principles to business situations. This course is designed to assist students in the assimilation and integration of the principles of financial and managerial accounting, allowing them to successfully apply those principles in Accounting 300. This accelerated course will meet six hours each of the first three Saturdays of a semester.

Learning Objectives

Students who successfully complete this course will be able to:

1. Analyze the impact of financial transactions on the basic financial statements
2. Identify the uses of basic financial statements
3. Identify the limitations of basic financial statements
4. Explain the relationships between the basic financial statements
5. Identify costs by function
6. Identify costs by behavior
7. Explain the impact of cost function and behavior on the basic financial statements and decision making

OLD

NEW

5. References. *[Provide 3-5 references on which this course is based and/or support it.]*

OLD

Kimmel, Weygandt, and Kieso (John Wiley & Sons, 2004),
Financial Accounting: Tools for Business Decision Making,
Folk, Garisson and Noreen (McGraw-Hill 2002),
Introduction to Managerial Accounting.

NEW

Kimmel, Weygandt, and Kieso (John Wiley & Sons, 2004),
Financial Accounting: Tools for Business Decision Making,
Folk, Garisson and Noreen (McGraw-Hill 2002),
Introduction to Managerial Accounting.

6. 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.]*

- Course title
- Prefix/suffix
- Course number
- Units
- Staffing formula and enrollment limits
- Prerequisites/corequisites
- Catalog description
- Course content
- References
- GE
- Other

Justification "Changing to CR/NC will allow for a greater flexibility for the professor and the students. This is an intensive review course taken in conjunction with ACCCT 300. It is not intended as a presentation of new material, but only to assist students in grasping the ACCT 300 material. It seems more logical to the faculty to have this taken on a CR/NC basis."

7. If this modification results in a GE-related change indicate GE category affected and Attach a GE Criteria Form:

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)

UD Interdisciplinary

8. New Resources Required. YES NO

If YES, list the resources needed and obtain signatures from the appropriate programs/units on the consultation sheet below.

- a. Computer (data processing), audio visual, broadcasting needs, other equipment)
- b. Library needs
- c. Facility/space needs

9. Will this course modification alter any degree, credential, certificate, or minor in your program? YES NO

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

Proposer of Course Modification

Date

Approvals

Program Chair

Date

Curriculum Committee Chair

Date

Dean

Date