

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 300 APPLIED MANAGERIAL ACCOUNTING (3 units)

Three hours per week.

Prerequisites: ACCT 210 and 220 or equivalent courses

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.

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:

- ◆ inform individuals *within* an organization who 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 what managers do, the information managers need, and the relevance of this information to the business environment
- ◆ identify, conceptualize, and develop solutions for the complex and critical decisions management must face
- ◆ communicate logical, reasoned business information to support conclusions about management decisions and business ethics through discussion, writing and oral presentations.

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

If Yes, indicate GE category:

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

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 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

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 Cordeiro _____ 11/25/02 _____
Proposer of Course Date