

**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 11.29.10

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

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<input type="text"/> Graduate	<input type="text"/>	choice)	<input type="text"/>	<input type="text"/>	

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

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

Existing

Proposed

	Units	Hours Per Unit	Benchm ark Enrollme nt	Grad ed		Units	Hour s Per Unit	Benchm ark Enrollme nt	Grade d	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	<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"/>
Studies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>						
Indep	<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"/>
Study	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>						
Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Other blank	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
blank	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>						

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 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.

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 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. Builds on learning and knowledge from Acct 210 and Acct 220

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. inform individuals *within* an organization who direct and control the organization's operations concerning accounting and financial information
2. prepare and analyze a variety of business reports

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

NEW

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. explain in writing and in oral reports what managers do, the information managers need, and the relevance of this information to the business environment
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

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

6. 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

NEW

1. Business Environment
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4. Systems Design: Job-Order Costing
5. Systems Design: Process Costing
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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

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. 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

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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.

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.]

☐ Course title

☐ Prefix/suffix

☐ Course number

☐ Units

☐ Staffing formula and enrollment limits

☐ Prerequisites/Corequisites

☐ Catalog description

☐ Mode of Instruction

☐ Course Content

☒ Course Learning Outcomes

☐ References

☐ GE

☐ Other

☐ Reactivate Course

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