

**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): 10.12.10 REV 11.22.10

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 BUS Course# 504 Title **INTRODUCTION TO ACCOUNTING AND FINANCE** Units (4)

4 hours lecture per week

hours blank per week

Prerequisites:

Consent of Instructor Required for Enrollment

Corequisites:

Catalog Description (Do not use any symbols): Presents an overview of the role of accounting and finance in business. The first part of the course focuses on accounting as the language of business. Topics include basic assumptions and principles of accounting, the content and purpose of financial statements, and uses and limitations of the financial statements. The second part of the course focuses on the role of finance in supporting the functional areas of a business. Topics include time value of money, risk, and capital structure. May be offered with an extensive online component

General Education	<input type="text"/>	Graded	<input type="text"/>	Repeatable	<input type="text"/>
Categories	<input type="text"/>	CR/NC	<input type="text"/>	for up to	<input type="text"/> units
Lab Fee Requested	<input type="text"/>	X A - F	<input type="text"/>	Total	<input type="text"/>
			<input type="text"/>	Completions	<input type="text"/>

Course Level:	<input type="text"/>	Multiple	<input type="text"/>
<input type="text"/> Undergraduate	Optional	Enrollment in	<input type="text"/>
<input type="text"/> Post-bac/Credential	(Student's	same semester	<input type="text"/>
x Graduate	choice)		<input type="text"/>

NEW

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hours blank per week

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			<input type="text"/>	Completions	<input type="text"/>

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<input type="text"/> Post-bac/Credential	(Student's	semester	<input type="text"/>
x Graduate	choice)		<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	Benchma rk Enrollme nt	Grade d		Units	Hour s Per Unit	Benchma rk Enrollme nt	Graded	CS No. (filled out by Dean)
Lecture	<u>4</u>	<u>1</u>	<u>30</u>	X	Lecture	<u>4</u>	<u>1</u>	<u>25</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	<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"/>

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 course is required for students accepted into the MBA program who do not have an undergraduate degree in business. Successful MBA students must have an understanding of the concepts and language of accounting as a tool for communicating information about the economics of a business and the role of finance in supporting the functional areas of a firm. This course will provide students with an understanding of accounting and finance concepts fundamental to business and business activities. The course may be offered partially or wholly online.

- X Requirement for the Major/Minor
- Elective for the Major/Minor
- Free Elective

NEW

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- 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. Identify the users and uses of accounting information
2. Explain the three principle types of business activity
3. Describe the content and purpose of each of the financial statements

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

NEW

1. Identify the users and uses of accounting information. (1,5)
2. Describe the underlying principles, relationships, content, and purpose of each of the financial

4. Explain the basic assumptions and principles underlying financial statements
5. Explain the relationships between the financial statements
6. Explain the information provided by each of the financial statements
7. Explain the role of basic accounting principles in the business world
8. Describe the focus of finance and the two broad functions of finance
9. Describe compounding, discounting and opportunity cost
10. Perform sensitivity analysis on variables that effect an investment's value
11. Explain the relationship between allocation of resources and future benefits (i.e. risk)
12. Identify and evaluate an entity's capital structure

- statements (1,3,4,5)
3. Explain orally and in writing the role of basic principles of accounting and finance in the business world. (1,3,5)
4. Describe compounding, discounting and opportunity cost, risk and sensitivity analysis on variables that affect an investment's value. (1,5)
5. Identify and evaluate an entity's capital structure (1,4,5)
 *Program Learning Goals: 1) Demonstrate high proficiency in critical thinking, oral and written communication, personal ethical conduct and collaboration skills. 2) Demonstrate orally and in writing analytical and integrative skills in making business decisions. 3) Demonstrate an understanding of the global operating environment of business. 4) Produce written innovative and integrative business plans, including plans that adapt to uncertain and unpredictable environments. 5) Demonstrate an understanding of relevant disciplines. 6) Demonstrate leadership skills in a variety of situations and settings .

6. Course Content in Outline Form. (Be as brief as possible, but use as much space as necessary)

OLD

Accounting

1. Concepts and language of accounting
2. The accounting information system
3. Accounting principles and assumptions
4. Financial statements: use and limitations

Finance

1. Introduction to corporate finance
2. The financial markets
3. Net present value
4. Risk and returns
5. Capital structure and the cost of capital

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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

Fraser L.M. and A Ormiston. *Understanding Financial Statements* (6th edition). Prentice Hall 2001

Robinson, T.R. et.al. *Financial Statement Analysis: A global Perspective*. Prentice Hall 2004

Ross, S. A., et.al. *Corporate Finance* (6th edition). McGraw-Hill Irwin. 2002

Stickney, C.P. et.al. *Financial Reporting and Statement Analysis: A Strategic Perspective*. Thompson Southwestern. 2004

NEW

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 Stickney, C.P. et.al. *Financial Reporting and Statement Analysis: A Strategic Perspective*. Thompson Southwestern. 2004

9. Tenure Track Faculty qualified to teach this course.

Dr. Cathy Claiborne
 Business 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="text"/> Course title	<input type="text"/> Course Content
<input type="text"/> Prefix/suffix	X Course Learning Outcomes
<input type="text"/> Course number	<input type="text"/> References
<input type="text"/> Units	<input type="text"/> GE
<input type="text"/> Staffing formula and enrollment limits	<input type="text"/> Other <input type="text"/>
<input type="text"/> Prerequisites/Corequisites	<input type="text"/> Reactivate Course
X Catalog description	
X 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