# 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 i f cross-listed)

OLD	NEW
Prefix BUS Course# 540 Title FINANCIAL REPORTING	Prefix BUS Course# 540 Title FINANCIAL REPORTING
AND ANALYSIS Units (3)	AND ANALYSIS Units (3)
hours lecture per week	hours lecture per week

X Prerequisites: BUS 520, BUS 530

Consent of Instructor Required for Enrollment Corequisites:

Catalog Description (Do not use any symbols): Provides an understanding of the use of financial information in managing an organization. The course focuses on analyzing and interpreting financial statements, applying analytical tools and techniques to financial statements in order to make sound investment and operating decisions, and applying standard corporate funding models in corporate financial management.

Catalog Description (Do not use any symbols): Use of financial information in managing an organization. Focuses on analyzing and interpreting financial statements, applying analytical tools and techniques to financial statements in order to make sound investment and operating decisions, and applying standard corporate funding models in corporate financial management.

Consent of Instructor Required for Enrollment

X Prerequisites: BUS 520, BUS 530

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

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

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

<u>Existing</u> <u>Proposed</u>

	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>1</u>			Lecture		<u>1</u>			
Seminar	<u>3</u>	<u>1</u>	<u>25</u>	X	Seminar	<u>3</u>	<u>1</u>	<b>25</b>	$\mathbf{X}$	
Lab		<u>3</u>			Lab		<u>3</u>			
Activity		<u>2</u>			Activity		<u>2</u>			
Field Studies					Field Studies					
Indep Study					Indep Study					
Other blank					Other blank					

#### 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

Refer to website, Exec Order 405, for more information: <a href="http://senate.csuci.edu/comm/curriculum/resources.htm">http://senate.csuci.edu/comm/curriculum/resources.htm</a> Service Learning Course (Approval from the Center for Community Engagement must be received before you can request this course attribute).

**Justification and Requirements for the Course.** [Make a brief statement to justify the need for the course]

Business leaders must understand fundamental accounting and finance principles and applications. This required course in the MBA curriculum is designed to give MBA students a working knowledge of these principles and applications. Successful business leaders must also understand the impact of management decisions on the financial status and the financial statements of an entity. This course addresses management decisions from both qualitative and quantitative perspectives. Successful students will be able to analyze and effectively communicate business decisions. This course must be taken concurrently with BUS 530 (Managing Business Operations) in a learning community/cohort model.

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

Free Elective

## **NEW**

Business leaders must understand fundamental accounting and finance principles and applications. This required course in the MBA curriculum is designed to give MBA students a working knowledge of these principles and applications. Successful business leaders must also understand the impact of management decisions on the financial status and the financial statements of an entity. This course addresses management decisions from both qualitative and quantitative perspectives. Successful students will be able to analyze and effectively communicate business decisions. This course must be taken concurrently with BUS 530 (Managing Business Operations) in a learning community/cohort model.

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. Read and interpret published financial statements.
- Analyze financial statements from a management, creditor, and investor perspective.

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

> Read and interpret orally and in writing published financial statements from a management, creditor, and investor perspectives.(1,2,4,5)

- Analyze a company's cash flow.
- Identify cost behavior 4.
- 5. Identify and analyze an entity's cost structure
- 6. Identify relevant costs for decision making
- Use CVP analysis in decision making 7.
- Prepare and analyze capital budgets.
- Value assets given certain cash flow forecasts and risk characteristics.
- 2. Identify and analyze an entity's cost structure and behavior. (1,2,5)
- Value assets based on cash flow forecasts and risk characteristics. (1,2,5)

\*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

. Course Content in Outline Forn	. (Be as brief as pos	ssible, but use as much sp	bace as necessary)
----------------------------------	-----------------------	----------------------------	--------------------

OLD 1. Financial statement overview

- 2. Understanding the Auditor's report
- 3. Components of the individual financial statements
- 4. Analysis of financial statements
- 5. In depth review of the Statement of Cash Flow

# Cost Structure

- 1. Study of cost behavior
- 2. Study of cost structure
- 3. Identify relevant costs for decision making

#### Valuation

- 1. Valuation of assets
- 2. Valuation of stocks and bonds
- 3. Risk, cost of capital, and capital budgeting
- 4. Capital Structure

- 1. Financial statement overview
- Understanding the Auditor's report
- Components of the individual financial statements
- Analysis of financial statements
- In depth review of the Statement of Cash Flow 5.

#### Cost Structure

- Study of cost behavior 1.
- 2. Study of cost structure
- Identify relevant costs for decision making 3.

#### Valuation

**NEW** 

- Valuation of assets 1.
- Valuation of stocks and bonds 2.
- Risk, cost of capital, and capital budgeting
- 4. Capital Structure

Does this course content overlap with a course offered in your academic program? Y If YES, what course(s) and provide a justification of the overlap.	Yes	No X
Does this course content overlap a course offered in another academic area? Yes If YES, what course(s) and provide a justification of the overlap.		No X
Overlanning courses require Chairs' signatures		

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 (6<sup>th</sup> 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* (6<sup>th</sup> edition). McGraw-Hill Irwin. 2002 Stickney, C.P. et.al. Financial Reporting and Statement Analysis: A Strategic Perspective. Thompson Southwestern. 2004

### **NEW**

Fraser L.M. and A Ormiston. Understanding Financial Statements (6<sup>th</sup> 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* (6<sup>th</sup> edition). McGraw-Hill Irwin. 2002 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. Business Faculty
10.	Requested Effective Date or First Semester offered:
11.	New Resource Requested: Yes No X 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,
	Course title Prefix/suffix Course Content Prefix/suffix Course Learning Outcomes Course number Units Staffing formula and enrollment limits Prerequisites/Corequisites  X Course Learning Outcomes References GE Other Reactivate Course X Catalog description 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 X  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 15 <sup>th</sup> .
Wi	lliam Cordeiro
	pposer(s) of Course Modification pe in name. Signatures will be collected after Curriculum approval.

# **Approval Sheet**

_	
Course:	
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			
2	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	