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 220 MANAGERIAL ACCOUNTING (3 units)

Three hours per week.

Continues the exploration of accounting principles and topics: investing and financing activities, cost and budgeting systems, cash flow analysis, accounting for debt and equity, and introduces using accounting data for decision making.

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:

- Understand how individuals *within* an organization 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 the relevance of accounting data to managerial tasks
- Provide the necessary supporting data and analyses to assist managers in identifying, conceptualizing, and developing solutions for the complex and critical decisions management must face
- Communicate logical, reasoned business information to support conclusions about relevant data and analyses, business ethics, etc. through discussion, writing and oral presentations

4.	Is this a General Education Course	YES	\mathbb{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 Physiolog	gical 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 Small Business Association website
- 4. Introduction to Job-Order Costing
- 5. Introduction to 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 Variance Analysis
- 16. Capital Budgeting
- 17. Statement of Cash Flows
- 18. Written/oral report on Institute of Managerial Accountants website
- 19. Introduction to 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 Cordiero	11/25/02
Proposer of Course	Date

Approvals

Program Coordinator	Date
GE Committee Chair (If applicable)	Date
Curriculum Committee Chair	Date
Dean	Date

Effective Semester:

1. Course prefix, number, title, and units: ACCT 300 Applied Managerial Accounting (3units)

2. Program Area: Business

Recommend Approval

Program Area/Unit	Program/Unit Coordinator	YES	NO (attach objections)	Date
Art				
Business & Economics				
Education				
ESRM				
Humanities				
Liberal Studies				
Mathematics & CS				
Sciences				
Library*				
Information Technology*				
* If				

* If needed