## change of COURSE PROPOSAL FORM

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| --- | --- |
| Academic area: | School of Business and Technology |
| PROGRAM: | AS Accounting Technology |
| PROPOSEd by: | leroy bugger |
| PRESENTER: | douglas nay |
| SUBMISSION DATE: | 12/30/2013 |
| CURRENT COURSE PREFIX, NUMBER AND TITLE: | **acg 2011: Financial Accounting ii** |

### SECTION I

|  |  |
| --- | --- |
| TYPE(S) OF COURSE CHANGE: | TYPE PROPOSED CHANGE HERE FOR EACH ITEM CHECKED: |
|  | lecture/lab course must have “c” / lab course must have “l” |
|  | type new COURSE TITLE HERE |
|  | ENTER NEW SCHOOL, DIVISION, OR DEPARTMENT |
|  | LIST ALL PREREQUISITES IN SEQUENTIAL ORDER and include the minimum grade for each |
| **DO YOU ANTICIPATE THAT STUDENTS WILL BE TAKING ANY OF THE PREREQUISITES LISTED FOR THIS COURSE IN DIFFERENT PARTS OF THE SAME TERM?** | NO |
|  | LIST ALL COREQUISITES IN SEQUENTIAL ORDER |
| **IS ANY COREQUISITE LISTED ON THIS COURSE LISTED AS A COREQUISITE ON ITS PAIRED COURSE?**  eXAMPLE: CHM 2032 IS A COREQUISITE FOR CHM 2032L AND CHM 2032L IS A COREQUISITE FOR CHM 2032. | -- NA -- |
|  | Click here to ENTER THE NUMBER of CREDITS OR cLOCK HOURS |
|  | SELECT A CREDIT TYPE |
|  | Click here to enter CONTACT HOURS |
|  | SELECT GRADE MODE |
|  | |
| This course builds on material introduced in ACG 1001. Financial accounting principles are applied to partnerships and corporations. The major emphasis is placed on stockholders’ equity, long-term liabilities, subsidiaries, the statement of cash flows, and the analysis of other financial statements.  This course is **not designed** to meet the program requirements for students enrolling in Fall 2014 or later in the AS Accounting Technology degree, the Accounting Technology Management Certificate, the AS Business Administration and Management degree, the Small Business Management Certificate, and/or the Business Development and Entrepreneurship Certificate. Credit is not given for both ACG 2011 and ACG 2021. | |
|  | |
| * Compare and contrast accounting principles as applied to sole proprietorships, partnerships, and corporations * Apply accounting principles for payables such as bonds, mortgages, pensions, and deferred taxes * Apply accounting principles related to investing * Prepare a statement of cash flows * Analyze financial statements both horizontally and vertically * Evaluate an organization’s financial performance using standard measures | |

**** YES

If yes, list below (for information purposes only). TYPE IN ALL OF THE LEARNING OUTCOMES, ASSESSMENTS, AND GENeral EDucation COMPETENCIES AS THEY SHOULD BE DISPLAYED IN THE SYLLABUS

|  |  |  |
| --- | --- | --- |
| LEARNING OUTCOMES | ASSESSMENTS | GENERAL EDUCATION COMPETENCIES |
| Explain the characteristics of financial accounting from partnership and corporate perspectives. | Students demonstrate competency by successfully completing one or more of the following assessments:  Homework  Quizzes  Test with embedded questions.  Comprehensive final exam and/or the completion of a special project.  When appropriate a formal class presentation |  |
| Describe the basic principles of accounting systems for long term investments, long term liabilities, partnership equity, and corporate equity. | CT |
| Apply accounting principles to financial statement elements for a partnership and corporation. |  |
| Analyze financial statements using vertical, horizontal, and ratio analysis techniques. | CT |
|  |  |

### SECTION II (must complete each item below)

|  |  |
| --- | --- |
| If you intend to restrict student registration based on the students’ major(s), enter all applicable major restriction codes: | N/A |
| Is this an “International or Diversity Focus” course? | NO |
| Is this a General Education course? | NO |
| Is this a Writing Intensive course? | NO |
| Is this an Honors Course? | NO |
| Is this a Repeatable Course?\*  (A repeatable course may be taken more than one time for additional credits. For example, MUT 2641, a 3-credit hour course, can be repeated 1 time and a student can earn a maximum of 6 credits.)  \*not the same as Multiple Attempts or Grade Forgiveness  If “Yes”, what is the maximum number of credits a student can earn for this course? If “No”, enter NA. | NO  TYPE NUMBER HERE |
| Will these changes have an impact on other courses, programs, departments, or budgets? | NO |
| If “Yes”, please explain or submit comments below, if no enter NA | |
| N/A | |
| If “Yes”, have you discussed this proposal with anyone (from other departments, programs, or other institutions) regarding the impact? Were any agreements made? | |
| N/A | |

### SECTION III (MUST COMPLETE EACH ITEM BELOW)

**PROVIDE JUSTIFICATION FOR EACH CHANGE ON THIS PROPOSED CURRICULUM ACTION (OTHER EXPLANATORY INFORMATION):**

THE SCHOOL OF BUSINESS AND TECHNOLOGY IS IN THE PROCESS OF REVIEWING LEARNING OUTCOMES, COURSE DESCRIPTIONS AND GENERAL COURSE INFORMATION (SECTION 3) TO ENSURE THE USE OF BLOOM’S TAXONOMY IN LEARNING OBJECTIVES IN THE PRESENT TENSE; TO VALIDATE AGREEMENT BETWEEN THE COURSE DESCRIPTION, GENERAL COURSE INFORMATION AND LEARNING OUTCOMES; AND TO INSPECT THE GENERAL AGREEMENT BETWEEN THE COURSE DESCRIPTION IN THE FLORIDA STATEWIDE COURSE PROFILE DESCRIPTIONS. CHANGES ARE BEING DRIVEN BY THE PROFESSORS WHO NORMALLY TEACH THE COURSES.

**nOTE:** Changes for the Fall 2014 Term must be submitted by the January 2014 deadline and approved no later than the February 2014 Curriculum Committee meeting prior to the start of the next academic year. Changes during mid-school year are NOT permitted. Extreme circumstances will require approval from the appropriate dean as well as the Vice President, Academic Affairs to begin in either the spring or summer term.

**TERM IN WHICH PROPOSED ACTION WILL TAKE PLACE:**

FALL 2014

N/A

**oRDER OF APPROVAL FOR EXCEPTIONS IS AS FOLLOWS:**

SIGNATURE #1 NEEDED FOR EFFECTIVE TERM EXCEPTION:

dean \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ dATE \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SIGNATURE #2 NEEDED FOR EFFECTIVE TERM EXCEPTION:

VICE PRESIDENT, ACADEMIC AFFAIRS \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ dATE \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**FACULTY ENDORSEMENTS:**PLEASE SEPARATE FACULTY MEMBERS WITH A COMMA



**DEPARTMENT CHAIR / PROGRAM COORDINATOR ENDORSEMENT:**

 12/30/2013

**DEAN ENDORSEMENT:**

 12/30/2013

**DEANS’ COUNCIL Representative:**

 2/18/2014

**FOR CURRICULUM COMMITTEE MEETING DATE: February 28, 2014**

Completed curriculum proposals must be uploaded to Dropbox by the deadline. Please refer to the *Curriculum Committee Critical Dates for Submission of Proposals* document available in the document manager in the MyEdisonState Portal:

* Document Manager
* VP Academic Affairs
* Curriculum Process Documents