

EDISON STATE COLLEGE

CURRICULUM COMMITTEE
NEW/EXPERIMENTAL COURSE PROPOSAL FORM

TO: CURRICULUM COMMITTEE
FROM: Professor Leroy Bugger and Dr. Doug Nay
PRESENTER: Dennette Foy, Associate Dean
DATE: April 17, 2009

Is the course being offered first as an experimental course? yes no

Course Name, including prefix and number: ACG 3074 Managerial Accounting for
Non-Accounting Majors

Verified with VPAA office? yes no

Class credits: 3 Lab credits: Combined lab & class credits:

Chose one: Degree core requirement Elective General education

Repeatable for duplicate credit? (i.e., applied music courses) yes no

Prerequisites: MAN 2021 Management Principles; Prior to enrolling in any upper level course (course number beginning with a 3 or 4), students must complete the following courses with a grade of C or better: ENC 1101 English Composition I, ENC 1102 English Composition II and three semester hours of college level mathematics.

Classification: AA PSV PSAV BAS BS

ICS Code: Banner Major Code: SMAN

Major Restriction? yes no (meaning only declared majors may take the course)

Indicate all modalities in which the course may be taught: Class Lecture Clinical
 Laboratory Lecture/Lab Combined Accelerated Internship
 Practicum WebCT Internet WebCT Class Lecture WebCT Laboratory
 WebCt Blended Learning WebCT Lecture/Lab Combined

Course fee amount, if any: (Attach course fee worksheet)

NOTE: Course fees are presented to the District Board of Trustees in November. If approved, fees take effect the following fall term.

JUSTIFICATION FOR CURRICULUM ACTION, OTHER EXPLANATORY INFORMATION:

This course is part of the Bachelor in Applied Science in Supervision and Management program and enhances the program with elective coursework in the area of upper division accounting. A managerial accounting course meets students' needs for those pursuing a degree in supervision and management. The course number is in line with Florida numbering convention.

TERM IN WHICH PROPOSED ACTION WILL TAKE EFFECT: 200930 (For any term other than fall of the academic year following submission, approval of the Vice President of Academic Affairs is required.)

(Vice President of Academic Affairs)

FACULTY ENDORSEMENTS/COMMENTS:

Dr. Douglas Nay: This elective was first proposed after a curriculum review in the spring of 2008 which I completed in preparation for the Supervision and Management BAS degree. In addition, this course is in alignment with survey results obtained from program advisory members and business faculty. I endorse this course as an improvement in the program.

LEARNING OUTCOMES ASSOCIATE: _____ **DATE:** _____

DEPARTMENT CHAIR ENDORSEMENT: _____ **DATE:** _____

ACADEMIC DEAN'S ENDORSEMENT: _____ **DATE:** _____

After review and signing this proposal, the DEPARTMENT CHAIR will forward the proposal to the DISTRICT DEAN for final signature. The DISTRICT DEAN will then return the proposal to the DEPARTMENT CHAIR.

DISTRICT DEAN'S ENDORSEMENT: _____ **DATE:** _____

The DEPARTMENT CHAIR will process the proposal into a continuous document with any other proposals from his/her department being submitted for review by the Curriculum Committee and forward the document to the CURRICULUM COMMITTEE CHAIRPERSON by the Friday before the next scheduled Curriculum Committee meeting.

EDISON STATE COLLEGE
Division of Professional and Technical Studies

Professor:

Office Location:

E-mail:

Phone Number:

Office Hours:

I. COURSE NUMBER AND TITLE, CATALOG DESCRIPTION, CREDIT HOURS:

**ACG 3074–MANAGERIAL ACCOUNTING FOR NON-ACCOUNTING MAJORS
3 CREDITS**

This course addresses the use of managerial accounting information by non-accounting managers. Emphasis is placed on the language and use of internal accounting information in planning, organizing, controlling, and directing activities/functions of organizations.

II. PREREQUISITES FOR THE COURSE:

MAN 2021 Management Principles; Prior to enrolling in any upper level course (course number beginning with a 3 or 4), students must complete the following courses with a grade of C or better: ENC 1101 English Composition I, ENC 1102 English Composition II and three semester hours of college level mathematics.

III. GENERAL COURSE INFORMATION: Topic Outline

- The Role of Managerial Accounting in Business
- Job Order Costing Concepts
- Process Costing Concepts
- Activity Based Costing Concepts
- Cost-Volume Profit Analysis
- Budgetary Planning
- Budgetary Control
- Responsibility Accounting
- Standard Costs and Balanced Scorecard
- Incremental Analysis
- Capital Budgeting

IV. LEARNING OUTCOMES AND ASSESSMENT:

A. **General Education Competencies:**

General education courses must meet all the following outcomes. All other courses will meet one or more of these outcomes.

At the conclusion of this course, students will be able to demonstrate the following competencies:

Communication (COM): To communicate (read, write, speak, listen) effectively using standard English and apply effective techniques to create working relationships with others to achieve common goals.

Critical Thinking (CT): To demonstrate skills necessary for analysis, synthesis, and evaluation.

Technology/Information Management (TIM): To demonstrate the skills and use the technology necessary to collect, verify, document, and organize information from a variety of sources.

Global Socio-cultural Responsibility (GSR): To identify, describe, and apply responsibilities, core civic beliefs, and values present in a diverse society

Scientific and Quantitative Reasoning (QR): To identify and apply mathematical and scientific principles and methods.

B. **Additional Course Competencies:**

At the conclusion of this course, students will be able to demonstrate the following additional competencies:

Learning Outcomes	Assessment	Competency
Summarize and apply managerial accounting terminology and concepts, and its role in business.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	COM/GSR
Compare product and period costs and how they are reported in financial and managerial reports	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	COM
Calculate the cost of a product using product costing, process costing, and activity based costing concepts.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam	TIM

	Case study review and/or the completion of a special project. When appropriate a formal class presentation.	
Calculate the behavior of cost and expenses as activity levels change.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>CT</i>
Calculate and analyze cost-volume-profit relationships within a company.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>CT</i>
Prepare and apply budgets for management planning and control.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>QR</i>
Summarize and apply responsibility accounting concepts to evaluate managerial performance.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>GSR</i>
Evaluate cost variances and determine corrective action to take using standard costing concepts.	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>CT</i>
Apply incremental analysis to evaluate different courses of managerial action	Students will demonstrate competency by successfully completing one or more of the following assessments: Homework Class Participation Quizzes Tests Comprehensive final exam Case study review and/or the completion of a special project. When appropriate a formal class presentation.	<i>QR</i>

V. DISTRICT-WIDE POLICIES

A. Programs for Students with Disabilities

Edison College, in accordance with the Americans with Disabilities Act and the college's guiding principles, offers students with documented disabilities programs to equalize access to the educational process. Students needing to request an accommodation in this class due to a disability, or who suspect that their academic performance is affected by a disability should contact the Office of Adaptive Services at the nearest campus.

Lee Campus	Taeni Hall S-116A	(239) 489-9427
Charlotte Campus	Student Services SS-101	(941) 637-5626
Collier Campus	Admin. Bldg. A-116	(239) 732-3918
Hendry/Glades Ctr.	LaBelle H.S.	(863) 674-0408

VI. REQUIREMENTS FOR THE STUDENTS

VII. ATTENDANCE POLICY: (Applies only to Face to Face and Blended Students)

VIII. GRADING POLICY:

Grading Scale:

90	-	100	=	A
80	-	89	=	B
70	-	79	=	C
60	-	69	=	D
Below 60			=	F

VIII. TEXTBOOK REQUIREMENTS:

IX. RESERVED MATERIALS FOR THE COURSE:

X. CLAST COMPETENCIES:

XI. CLASS SCHEDULE:

XII. OTHER INFORMATION: