

California University of Pennsylvania
Guidelines for New Course Proposals
University Course Syllabus
Department of Business and Economics
UCC Approval date: 12/3/2018

A. Protocol

Course Name: Controllership
Course Number: ACC 725
Credits: 3
Prerequisites: Acceptance to M.ACC Program + Consent
Maximum Class Size (face-to-face): 35
Maximum Class Size (online): 35

B. Objectives of the Course:

Upon completion of the course, students should be able to:

- 1) Identify the interrelationships of various accounting sub-disciplines
- 2) Analyze managerial decision making from a variety of organizational contexts
- 3) Evaluate managerial performance through the analysis of both financial and nonfinancial data
- 4) Project financial statements to manage growth
- 5) Apply time value of money (TVM) and economic theory to investment decisions
- 6) Assess and measure the cost of capital structure
- 7) Measure the value of a business utilizing multiple valuation techniques
- 8) Synthesize complex business problems and create a professional report which effectively recommends an appropriate course of action based upon research

C. Catalog Description:

This course is designed to explore tools and techniques for understanding and analyzing problems related to the overall strategic financial management of a firm as well as day to day financial decisions to maximize firm value. The case study/project analysis approach is used and students are encouraged to relate their own applications where possible.

D. Outline of the Course:

- I. Introduction/the role of a controller
 - a. Issues in controllership
 - b. Decision making models
 - c. Corporate governance
 - d. Ethics
- II. Strategic Planning
 - a. Time Value of money
 - b. Valuation techniques
 - c. Investment strategies (including M&A)
 - d. Cost of capital
- III. Budgeting
 - a. Financial and operational budgets
 - b. Labor and capital budgets
 - c. Financial statement forecasting
 - d. Business growth models
- IV. International Business
 - a. Finance and treasury obligations in a global business
 - b. Implications of foreign policy and taxes on a global business

E. Teaching Methodology:

1) Traditional Classroom Methodology

Teaching methodology includes, but is not limited to: lecture, multi-media presentations, quizzes, homework, in-class activities, discussion boards, group projects, simulation, group presentation and peer student comments, analysis of readings, case studies, individual projects, and incorporation of internet resources. Emphasis will be placed on engaging students for involvement and active participation in the learning process.

2) Online Methodology

Teaching methodology includes, but is not limited to: voice/video lecture, discussion boards, quizzes, homework, group projects, case studies, simulation, live classrooms, streaming media, internet research, research papers, voice/video presentations, voice announcements, voice e-mails, and podcasts. Emphasis will be placed on engaging students in active learning.

F. Text

Foerster, Stephen, (2015) Financial Management: Concepts and Applications, Pearson Education.

Assessment Activities:

1) Traditional Classroom Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. In-Class activities
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

2) Online Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. Discussion board participation
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

G. Accommodations for Students with Disabilities:

OSD

Revised June 2015

STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: <http://www.calu.edu/osd>

H. Title IX Syllabus Addendum

**California University of Pennsylvania
Reporting Obligations of Faculty Members under Title IX
of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.***

California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, Special Assistant to the President for EEO, Office of Social Equity, South Hall 112, Burnett@calu.edu, 724-938-4014. The only exceptions to the faculty member's reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Social Equity**, South Hall 112, 724-938-4014
 - Social Equity Home Page www.calu.edu/SocialEquity
 - Social Equity Policies www.calu.edu/SEpolicies
 - Social Equity Complaint Form www.calu.edu/SEcomplaint
- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Natali Student Center 117, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232
- **Women's Center**, Natali Student Center 117, 724-938-5857
- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299

- **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & Dial ***1**. (*Identify the situation as an emergency and an officer will be dispatched immediately.)

I. Supportive Instructional Materials, e.g. library materials, web sites, etc.

FASB Accounting Standards Codification academic access (approximately \$250 per year)

Additional Information for Course Proposals

J. Proposed Instructors:

Qualified business & economics faculty approved by the department

K. Rationale for the Course:

This course will be a required, graduate level, controllership class and will comprise a portion of the curriculum of the Masters of Accountancy program.

L. Specialized Equipment or Supplies Needed:

NA

M. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each spring

Click here to add text to qualify your selection for course timing, if necessary.

6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.

- N. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

N/A

- O. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

No

P. Approval Form

Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).