

New Course for Integrated University

7. Will the course be seeking General Education approval?

No Yes (if yes, go to next section [General Education Approval- click on this link](#))

8. Resources at Each Campus: List any resources, including faculty, facilities, technology, equipment, or library resources necessary at each campus listed above.

Faculty currently at BU, needed for LHU and MU

Identify on which campuses the course is intended to be offered in the integrated university (for administration use only):

<input checked="" type="checkbox"/> BU	<input checked="" type="checkbox"/> LHU	<input checked="" type="checkbox"/> MU
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9. Identify Departments/Programs/Courses impacted by changes on this form (Identify any programs/departments/courses that may be impacted by course changes. Contact programs, departments to obtain support if you are offering a course that will impact their program:

No changes from current course. Current program AACSB approved.

10. Indicate Semester and Year Course will be implemented:

Fall 2023

11. Provide a rationale for how this course relates to the mission and goals of the related program:

Students continue learning to analyze and communicate accounting information for decision making. Students also continue learning to follow professional and ethical standards imposed by law and licensing associations.

12. Abbreviated Title (for Master Schedule, Maximum 20 spaces):

Managerial Reporting

13. Course Description for Catalog (Maximum 75 words -start with an action verb.):

Provides a continuation of ACC348, concentrating on management accounting issues, including standard costs and budgets. Emphasis on case studies used to analyze and interpret cost data. Three hours lecture per week.

14. Credit(s): 3

Clock Hours: Lecture: 3 hours Recitation: hours Lab: hours

Contract Hours: Lecture: 3 hours Recitation: hours Lab: hours

15. Prerequisites (Courses completed prior to taking this course):

ACCT348 Cost Accounting

16. Co-requisites (Courses which must be taken simultaneously with other courses):

None

17. Enrollment Restrictions (e.g., limited to majors in program XXX, restricted from majors in program XXX, etc.):

18. Repeatable: Can this course be repeated for credit as a multi-topic class, not just for a grade change?

No Yes: How many times is the course repeatable?

19. Dual-Level or Cross-Listed: Is this course dual-level? Yes No.

If yes, list the course prefix and number.

If dual-level, indicate content, assignments, and assessments for graduate and undergraduate courses on two separate Master Course Syllabus forms. Cross-Listed is across multiple departments/programs.

20. Estimated Frequency of Offering:

How often will the course be taught for a two-year cycle? It is estimated that the course will be offered 4 times in a two-year cycle--every fall and spring semester.

21. Recommended class size for student success: *Provide the recommended class size number and a clear rationale based on accreditation guidelines, discipline standards, or pedagogical limitations.*

Recommended class size is 28 students to allow for student hands on experience in a computer lab, faculty observation and guidance of students in high level class exercises and extensive problem solving, and multimodal or online instruction.

Submit a Master Course Syllabus – (see attached)

General_Education_Approval

Locate the required Curricular Theme, Program Goal, and Learning Objectives and Desired Outcomes for your selected area of this program in the [General Education Plan \(click on this link\)](#).

GE-1: Select the *Curricular Theme* and *Program Goal* you are applying from the drop down below (click on the words *Choose an item*, then click on the arrow and select one option):

Choose an item.

GE-2: How does your course fit into the General Education *Curricular Theme* and *Program Goal* to which you are applying (be sure to address all of the required areas of the selected *Program Goal*)?

- Caution, these terms *Curricular Themes* and *Program Goals* are specific to this General Education Program, See Ship Guide pages 6-12 for clarification
https://www.ship.edu/globalassets/gec/handbook_generaleducationship_2018_09_25.pdf
- [A *program goal* is a clear statement that expresses what our program will do for students. Each goal is designed to prompt and guide teaching practice and program assessment. For example in the **Curricular Theme** of Diversity, a **Program Goal** is to Guide and prompt students to evaluate the diversity of human experience, behavior, and thought, in order to better understand ourselves and others, to respond to the roots of inequality that undermines social justice, while developing awareness regarding diversity in culture, ethnicity, race, gender/gender expression, religion, age, social class, sexual orientation, or abilities.]

GE-3: List the Course Specific SLOs that correspond to the General Education SLOs of the relevant *Curricular Theme and Program Goal* and explain how your course will meet each one of these Course Objectives. *Please be specific and use examples to align in column two and to demonstrate how this will be implemented in column three.*

Course Specific Student Learning Objectives (SLOs)	General Education Student Learning Objectives (SLOs)	How do the methods and structure of the course provide students with the opportunity to meet each aligned pair of General Education and Course Specific SLOs?

Submit the Master Course Syllabus (including assessment) in addition to this form to be considered for General Education approval.

Signatures		
Required Signatures	Name	Date
Department Chairperson	Loren F. Selznick	June 30, 2022

By typing my name in the box above, I am electronically signing this form. Dean, ICC Chair, and President/Designee will sign to indicate approval directly in SharePoint.

Final status: Approved



Approved by
Rogers-Adkinson, Diana

The recommended class size is acknowledged. The president (or designee of the president) retains the right to alter the class size as warranted, in support of the mission, vision and operation of the university.

MASTER COURSE SYLLABUS

1. **DATE PREPARED:** June 30, 2022
2. **PREPARED BY:** Loren F. Selznick, J.D., Chairperson
3. **DEPARTMENT:** Accounting and Business Law
 - a. **Program:** Accounting
4. **COURSE PREFIX & NUMBER** (*without space in-between*): ACCT358
5. **COURSE TITLE:** Managerial Reporting
6. **CREDIT HOURS:** 3
7. **RECOMMENDED CLASS SIZE:** 28
8. **PREREQUISITES/CO-REQUISITES:** ACCT348 Cost Accounting
9. **COURSE DESCRIPTION FOR CATALOG:**

Provides a continuation of ACC348, concentrating on management accounting issues, including standard costs and budgets. Emphasis on case studies used to analyze and interpret cost data. Three hours lecture per week.

10. CONTENT DESCRIPTION:

A. The following areas of study will be included:

- Determining how costs behave
- Cost-volume-profit analysis.
- Decision-making and relevant information.
- Pricing decisions and cost management.
- Strategy, balanced scorecard, and strategic profitability analysis.
- Capital budgeting and cost analysis.
- Flexible budgets, direct cost variances, and management control.
- Flexible budgets, overhead cost variances, and management control.
- Cost allocation, customer profitability analysis, and sales variance analysis.
- Inventory costing and capacity analysis.
- Inventory management, just-in-time, and simplified costing methods.
- Management control systems, transfer pricing, and multinational considerations.
- Performance measurement, compensation, and multinational considerations.

11. STUDENT LEARNING OUTCOMES: <i>Upon completion of this course, the student will be able to:</i>	12. STUDENT ASSESSMENT <i>Include assessment(s) and whether they are suggested or mandated (e.g., to comply with accreditation or as a minimum standard)</i>
1) Analyze comprehensive cost problems, develop recommended solutions to such problems, and present the analysis results and recommendations.	Projects, assignments, case studies
2) Apply strategic analysis to cost management concepts.	Exams, projects, case studies, assignments, homework

3) Develop and apply strategic emphasis in budgeting.	Exams, projects, case studies, assignments, homework
4) Design flexible budgets for cost accounting and operational control.	Exams, projects, case studies, assignments, homework
5) Analyze and interpret standard costs and variance analysis.	Exams, projects, case studies, assignments, homework
6) Measure and manage productivity and marketing effectiveness.	Exams, projects, case studies, assignments, homework
7) Design and use management control systems and strategic performance measures.	Exams, projects, case studies, assignments, homework
8) Perform and apply regression analysis, cost-volume-profit analysis, and other techniques to cost management problems	Exams, projects, case studies, assignments, homework

**Note- Rows can be added*

13. METHODS:

Class size is determined by the needs of the students and based on best teaching practices. The course may be offered in traditional face-to-face format, or distance education format. The traditional face-to-face format will include lecture, handouts, group discussions, assessments and exams. The Distance Education format will utilize the learning management to administer lectures, assignments, group discussions, and other content necessary for the successful completion of the course.

14. COURSE ASSESSMENT:

The department will collect departmentally-develop rubrics and/or results on exam items across all sections of the course on a regular basis. The assessment data will assist in identifying needed changes to the course to ensure greater student attainment of the Student Learning Objectives. The results of the evaluation will be reviewed by the department, and, if warranted, adjustments to the course will be made.

15. SUPPORTING MATERIALS- SAMPLE TEXTS (Recommended):

Cost Accounting cases available through the library and IMA Educational Case Journal

Prototype Text: Horngren, Datar & Rajan. Cost Accounting: A Managerial Emphasis, 16th Edition. Pearson.

Indicate possible recommended texts for the course where appropriate, including author/editor, title, publisher, edition, and date of publication. The style of entry should consistently follow a manual such as Turabian, MLA, APA, or an accepted guide in a specific discipline.