Banner/Catalog Information (Coversheet)

1. ____ New Course or __X__ Revision of Existing Course

2. Course prefix and number: _BUS 2102_____________________________________

3. Short title: ___ Managerial Accounting____________________________________

4. Long title: ___ Managerial Accounting ______________________________________

5. Hours per week: _3__ Class      _0__ Lab      _3__ Credit

6. Terms: ___ Fall   ___ Spring   ___ Summer   _X__ On demand

7. Initial term: ___ Fall   ___ Spring   _X__ Summer   Year: _2015___

8. Catalog course description (Revised): _ This course examines the use of accounting information for decision making by managers of business organizations. Topics include cost terminology, product costing, quality management, profit planning, control of operations, segment reporting, profitability analysis, and relevant costs for decision making. BUS 904

9. Course attributes:

   General education component: _N/A____________________________________________
   ___ Cultural diversity ___ Honors ___ Writing centered ___ Writing intensive ___ Writing active

10. Instructional delivery

    Type of Course:

    _X_ Lecture   ___ Lab   ___ Lecture/lab combined   ___ Independent study/research
    ___ Internship   ___ Performance   ___ Practicum/clinical   ___ Other, specify: _________

    Mode(s) of Delivery:

    _X_ Face to Face   _X_ Online   ___ Study Abroad
    _X_ Hybrid, specify approximate amount of on-line and face-to-face instruction _A maximum of 49% of the course will be online with the remainder face-to-face

11. Course(s) to be deleted from the catalog once this course is approved.

    None. This is a revision of an existing course.

12. Equivalent course(s):

    __None______________________________________________________

    a. Are students allowed to take equivalent course(s) for credit? ___ Yes   ___ No
13. Prerequisite(s): BUS 2101 with C or better, or permission of the Associate Chair, School of Business.
   a. Can prerequisite be taken concurrently? ___ Yes _X__ No
   b. Minimum grade required for the prerequisite course(s)? _C__
   c. Use Banner coding to enforce prerequisite course(s)? ___ Yes _X__ No
   d. Who may waive prerequisite(s)?
      ___ No one ___ Chair ___ Instructor ___ Advisor _X__ Other (Associate Chair)

14. Co-requisite(s):
   __None___________________________________________________________

15. Enrollment restrictions
   a. Degrees, colleges, majors, levels, classes which may take the course:
      ___ Any___________
   b. Degrees, colleges, majors, levels, classes which may not take the course:
      ___ None___________

16. Repeat status: _X__ May not be repeated ___ May be repeated once with credit

17. Enter the limit, if any, on hours which may be applied to a major or minor: ____

18. Grading methods: _X__ Standard ___ CR/NC ___ Audit ___ ABC/NC

19. Special grading provisions:
   ___ Grade for course will not count in a student’s grade point average.
   ___ Grade for course will not count in hours toward graduation.
   ___ Grade for course will be removed from GPA if student already has credit for or is registered in:
      _________________________________________________________________
   ___ Credit hours for course will be removed from student’s hours toward graduation if student already has credit for or is registered in:
      _________________________________________________________________

20. Additional costs to students:
    Supplemental Materials or Software__None_________________________________
    Course Fee _X__No ___Yes, Explain if yes__________________________________

21. Community college transfer:
    _X_ A community college course may be judged equivalent.
    ___ A community college may not be judged equivalent.
Note: Upper division credit (3000+) will not be granted for a community college course, even if the content is judged to be equivalent.

**Rationale, Justifications, and Assurances (Part I)**

1. _X_ Course is required for the major(s) of Accounting, Finance, Marketing, Management, Management Information Systems, Business Administration, Career and Technical Education
   
   __Course is required for the minor(s) of ____________________
   
   __Course is required for the certificate program(s) of _____________
   
   __ Course is used as an elective Business Administration minor, FCS Financial Literacy Minor

2. **Rationale for proposal:** This is an update to the existing course which allows sections to be taught face-to-face, through hybrid, or online formats in keeping with the university’s online delivery initiatives.

3. **Justifications for (answer N/A if not applicable)**
   
   Similarity to other courses: N/A
   
   **Prerequisites:** Concepts of fundamentals of accounting learned in BUS 2101 (Financial Accounting) are essential to understanding the material presented in BUS 2102
   
   Co-requisites: N/A
   
   Enrollment restrictions: N/A
   
   Writing active, intensive, centered: N/A

4. **General education assurances (answer N/A if not applicable)**
   
   General education component: N/A
   
   Curriculum: N/A
   
   Instruction: N/A
   
   Assessment: N/A

5. **Online/Hybrid delivery justification & assurances (answer N/A if not applicable)**
   
   **Online or hybrid delivery justification:** Offering and instructing this course through a hybrid or online model allows and increases the enrollment probability of alumni and other interested students who have moved away from campus, are currently employed, or live outside the East Central Illinois area and may take their business core classes from another institution if this delivery option is not available. Online/hybrid delivery of this course provides the opportunity to market to these potential students through the online program desired by the School of Business at EIU.
   
   **Instruction:** Lectures equivalent to those from the face-to-face courses may be recorded & posted online. All faculty who will deliver this course online are/will be OCDi (or appropriate equivalent) trained.
Integrity: Students will take quizzes and exams through an online testing taking monitoring system, or they will take them at a proctored facility such as a community college in their area.

Interaction: At the discretion of the faculty, provisions and requirements would vary but generally will utilize Email, Web-Based Discussions, and Web-conferencing. Email will be utilized in addressing individual student questions/communication. The web-based discussions (via a LMS-type environment) will be used to gauge student understanding of the materials presented via web-based video delivery and to provide clarification from the instructor. Web-based conferencing will be used to provide students with the opportunity to present their work to all members of the class, receive real-time feedback in the form of questions and discussion of their presentation and interact in real time with the faculty member and classmates.

Model Syllabus (Part II)

Please include the following information:

1. Course number and title: BUS 2102 Managerial Accounting
2. Catalog description: The course examines the use of accounting information for decision making by managers of business organizations. Topics include cost terminology, product costing, quality management, profit planning, control of operations, segment reporting, profitability analysis, and relevant costs for decision making. BUS 904
3. Learning objectives:
   After successful completion of the course, students will be able to:
   1. Describe the role of accounting information in planning and control functions of management. (CT-2)
   2. Evaluate revenue and cost behavior patterns and plan for different levels of profit. (QR-2, QR-6)
   3. Calculate product cost using job order costing and process costing. (QR-2, QR-6)
   4. Analyze costs and revenues for managerial decisions. (QR-2, QR-5, QR-6)
   5. Prepare operating, financial and flexible budgets. (QR-1, QR-3, QR-6)
   6. Compute standard costs and cost variances. (QR-1, QR-2)
5. Weekly outline of content.

<table>
<thead>
<tr>
<th>Week</th>
<th>Class Content</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Basic managerial accounting concepts</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>2</td>
<td>Income statement and balance sheet reviews</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>3</td>
<td>Cost behavior</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>4</td>
<td>Cost-Volume-Profit analysis</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>5</td>
<td>Job-order costing</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td></td>
<td>Process costing</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>---</td>
<td>----------------------------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>7</td>
<td>Activity based costing and management</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>8</td>
<td>Absorption and variable costing and inventory management</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>9</td>
<td>Profit planning</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>10</td>
<td>Standard costing</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>11</td>
<td>Flexible budgets and overhead analysis</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>12</td>
<td>Capital investment decisions</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>13</td>
<td>Short run decision-making: relevant costing</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>14</td>
<td>Financial statement analysis</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>15</td>
<td>Group presentations and exams</td>
<td>2.5 Hours (2 – 75 min class period equivalents)</td>
</tr>
<tr>
<td>16</td>
<td>Final exam</td>
<td>2-hour exam</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>37.5 hours + 2-hour final exam</td>
</tr>
</tbody>
</table>

6. Assignments and evaluation, including weights for final course grade. May vary by instructor.

<table>
<thead>
<tr>
<th>Grade Component</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Homework</td>
<td>240</td>
<td>20%</td>
</tr>
<tr>
<td>Individual Practice Quizzes</td>
<td>140</td>
<td>13%</td>
</tr>
<tr>
<td>Group Presentation of Ethics Cases &amp; Individual Discussion Board Postings of Responses</td>
<td>100, 50</td>
<td>8%, 5%</td>
</tr>
<tr>
<td>Individual Lynda.com Project</td>
<td>50</td>
<td>4%</td>
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<tr>
<td>Individual Integrative Excel Project Ch 1 - 4</td>
<td>50</td>
<td>4%</td>
</tr>
<tr>
<td>Individual Financial Statement Analysis</td>
<td>50</td>
<td>4%</td>
</tr>
<tr>
<td>Exams (3)</td>
<td>300</td>
<td>24%</td>
</tr>
</tbody>
</table>
7. Grading scale.
   May vary by instructor.
   1062 – 1180 = A
   944 - 1061 = B
   826 - 943 = C
   708 – 825 = D
   Below 708 = F

8. Correlation of learning objectives to assignments and evaluation.

<table>
<thead>
<tr>
<th>Objective</th>
<th>Exams and Quizzes</th>
<th>Group Presentation</th>
<th>Individual Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td>X</td>
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<td>X</td>
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<tr>
<td>3</td>
<td>X</td>
<td>X</td>
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<tr>
<td>4</td>
<td>X</td>
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<td>X</td>
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<tr>
<td>5</td>
<td>X</td>
<td></td>
<td>X</td>
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<tr>
<td>6</td>
<td>X</td>
<td>X</td>
<td>X</td>
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Date approved by the department or school: March 3, 2015
Date approved by the college curriculum committee: April 8, 2015
Date approved by the Honors Council (if this is an honors course):
Date approved by CAA: April 23, 2015
CGS: Not Applicable