

PROPOSAL NUMBER: 99- 165
(9798-250)

CURRICULUM PROPOSAL FORM

DEADLINES:

REGULAR COURSE PROPOSALS: OCTOBER 23, 1998 FOR FALL, 1999 AND FEBRUARY 19, 1999 FOR SPRING, 2000
 SHORT-TERM COURSE PROPOSALS: DECEMBER 11, 1998 FOR FALL, 1999 AND MARCH 26, 1998 FOR SPRING 2000

PROPOSAL TITLE: Managerial Accounting

SPONSOR/S: College of Business MBA Curriculum Committee

DEPARTMENT: MBA

0502.500

CHECK ALL THAT APPLY:
 UNDERGRADUATE GRADUATE

COLLEGE: Business
 If LAS: History/Humanities
 Math/Sciences
 Social/Behavioral Sciences

* * * * *

TYPE OF PROPOSAL (Check ALL that Apply)

<input type="checkbox"/> General Education	<input type="checkbox"/> New Course (NOT Gen. Ed.)
<input type="checkbox"/> New Course in <u>Bank</u>	<input type="checkbox"/> Name Change (Dept., School, Major)
<input type="checkbox"/> Existing course, Add To <u>Bank</u>	<input type="checkbox"/> Changes in Degree Requirements
<input type="checkbox"/> Multicultural/Global Designation	<input type="checkbox"/> Changes Involve Gen. Ed. requirements
<input type="checkbox"/> Writing Intensive Designation	<input checked="" type="checkbox"/> Minor Changes to Existing Courses
<input type="checkbox"/> New Minor/Concentration/Specialization	<input type="checkbox"/> Course is NOT General Education
<input type="checkbox"/> New Major/Degree Program	<input type="checkbox"/> Course IS General Education
<input type="checkbox"/> Short Term Course Proposal	

See attached for signature

DEPARTMENT
 (SIGNATURE INDICATES APPROVAL)

_____ DEPT. CURRICULUM CHAIR / DATE _____ DEPT. CHAIRPERSON / DATE

COLLEGE CURRICULUM COMMITTEE
 DATE OF OPEN HEARING (if necessary) 1/21/99

APPROVED
 NOT APPROVED

COMMENTS:

Phillip G. Lewis 1/21/99
 SIGNATURE DATE

ACADEMIC DEAN (& GRADUATE DEAN, for New Graduate Programs Only)

APPROVED
 NOT APPROVED

COMMENTS: *See attached*

_____ SIGNATURE (Academic Dean) _____ DATE
 _____ SIGNATURE (Graduate Dean) _____ DATE

UNIVERSITY CURRICULUM COMMITTEE

DATE OF OPEN HEARING (if necessary) 1/17/99 (college level only)

APPROVED

NOT APPROVED

COMMENTS:

[Signature] 3/2/99
SIGNATURE DATE

SENATE

Date announced at Senate 1/26/99

Voted upon at Senate: Approved Not Approved Date:

EXECUTIVE VICE PRESIDENT/PROVOST

APPROVED

NOT APPROVED If no, reasons are as follows:

STUDENT CREDIT HOURS _____ FACULTY LOAD HOURS _____ EQUALIZED CREDIT HOURS _____

OFFICIAL COPY & APPROVAL SHEET FILED (DATE): _____

DATE/SIGNATURE EXECUTIVE VICE PRESIDENT/PROVOST

[Signature]

REGISTRAR

DATE APPROVED COURSE DESCRIPTION RECEIVED _____

HEGIS TAXONOMY & COURSE NUMBER ASSIGNED _____

DATE/SIGNATURE OF REGISTRAR Robert A. Kulat 3/31/99

NOTIFICATION FORWARD:

SENATE CURRICULUM COMMITTEE CHAIRPERSON

DEPARTMENT CHAIRPERSONS

ACADEMIC DEAN(S)

REGISTRAR

SPONSOR(S)

TM 3/31/99

SENATE CURRICULUM COMMITTEE
MINOR CURRICULAR CHANGE FORM

PROPOSAL TITLE: Managerial Accounting

UNDERGRADUATE

GRADUATE

CREDIT HOURS

SPONSOR(S): College of Business MBA Curriculum Committee

DEPARTMENT: MBA

TELEPHONE: 256-4024

CHECK:

CHANGES IN APPROVED MINORS, SPECIALIZATIONS, CONCENTRATIONS

CATALOG DESCRIPTIONS, TITLES, AND/OR PREREQUISITES

SMALL CHANGES IN COURSE CONTENT OF EXISTING COURSES WHICH DO NOT SUBSTANTIALLY VARY THE CURRICULUM

CHANGES IN HEGIS NUMBER

STEP #1 (DEPARTMENT)

Date Approved: 2/2/98

Date NOT Approved: _____

B. M. Miller
Dept. Curriculum Chairperson signature/date

A. M. Miller
Dept. Chairperson signature/date

STEP #2 (COLLEGE)

Recommend To Approve/date: 2/2/98

Recommend NOT To Approve/date: _____

Comments:

[Signature]
College Curriculum Chairperson Signature
/date

STEP #3 (ACADEMIC DEAN)

Recommended

NOT Recommended

[Signature]
Dean of College Signature/date

STEP #4 (CURRICULUM COMMITTEE)

SCC# 9798-2.50
2/30/98

APPROVED:

NOT APPROVED:

Curriculum Committee Chairperson Signature/date

STEP #5 EXECUTIVE VP/PROVOST

Approved _____

NOT Approved _____

Signature /Date

REGISTRAR'S SIGNATURE/DATE:

COLLEGE OF BUSINESS
PROPOSAL FOR MINOR CURRICULAR CHANGE
MANAGERIAL ACCOUNTING

1. Details

- a. Course Title: Managerial Accounting
- b. Sponsor: College of Business MBA Curriculum Committee
- c. Credit Hours: 3 credit hours
- d. Course Level: Graduate
- e. Prerequisites: Completion of the Integrative Managerial Skills Course.
- f. Suggested time and scale of Implementation: Three sections offered within four semesters.
- g. Curricular Effect: Required of all MBA students.
- h. Adequacy of the present staff, resources, space needs, and any other requirements for implementation: There will be no changes in need for resources.
- i. Recommended Library Resources: No new resources will be required.
- j. Short-term Evaluations: Assessment will be done each semester the course is taught. Faculty teaching the course will conduct learning outcomes assessment and effect change as needed.

2. Rationale

The management of organizations requires sophisticated knowledge of managerial accounting. The new Integrative Managerial Skills Course will include part of the financial statement analysis that is being covered in the new Managerial Accounting course. Hence, course will build upon work done in the Integrative Managerial Skills Course. The revised course will include Quantitative Methods techniques and skills in light of the adjustments that have been made in the MBA curriculum.

3. Essence of the Course

a. Objectives

The course objective is to assist students to develop an understanding and interpretation of financial statements. The course will also expose students to issues in cost accounting with major emphasis on quantitative models and decision making.

In addition, the student will utilize the following tools:

1. Identify concepts and issues and develop frameworks for the application of accounting information in management decision making.
2. Integrate the quantitative skills acquired in the Integrative Managerial Skills Course as decision making tools in managerial accounting
3. Provide opportunities to develop computer skills in cost accounting analysis.
4. Apply research, public speaking and writing skills in the preparation of a term paper and presentations.
5. To develop an ability to think holistically about business problems.
6. To develop the capacity to make informed ethical choices, as they relate to the role of the management accountant.

b. Topic outline contents

Course topics will include:

- a. Financial Statement Analysis
- b. Cost Accounting Fundamentals
 - 1). Cost-Volume-Profit Analysis
- c. Tools for planning and control
 - 1). Master Budget and Responsibility Accounting
 - 2). Flexible Budgets and variance analysis
- d. Cost Behavior
 - 1). Determining how costs behave
 - 2). Regression Analysis
 - 3). Learning curve
 - 4). Building Linear Programming Models
- e. Decision Models and Operations Management
 - 1). Decision-making - probabilistic approach
 - 2). Building Linear Programming models
 - 3). Cost of prediction error
 - 4). Implications of LP for managers
- f. Cost Allocation
 - 1). To departments, common costs
 - 2). Activity Based Costing

- g. Quality and JIT
 - 1). Cost Management: Quality, Time, and the Theory of Constraints
 - 2). Inventory Management and JIT

c. Evaluation and Grading:

- 1. Students will be evaluated using the following:
 - a. Examinations
 - b. Case studies and/or term paper
 - c. Computer project
 - d. Case presentation
 - e. Class participation

d. Course Evaluation:

Evaluation methods currently in use in the MBA program for all courses will be applied to this course.

4. Consultation

The proposal presented here was developed by a committee formed of all specializations in the College of Business. The committee studied practices of schools comparable in size and mission to Rowan.

CATALOGUE DESCRIPTION

MANAGERIAL ACCOUNTING

This course takes a managerial approach with emphasis on decision-making. It includes financial statement analysis and topics on determination of cost behavior using regression analysis and learning curves, activity based costing, cost allocation, performance measurement, and the decision making process.

Prerequisites: Quantitative Methods for Business (Foundation Course) and Integrative Managerial Skills.

0507.500

0501.518

OVERVIEW OF MINOR COURSE REVISION MANAGERIAL ACCOUNTING

The primary objectives of the Managerial Accounting course have been modified in light of the proposed revisions in the MBA curriculum, which include the introduction of two new courses, Integrative Managerial Skills and Integrative MBA Seminar, and changes in the MBA core courses. As a result some of the material that is presently being covered in the Managerial Accounting course will be covered in the Integrative Managerial Skills course in the future. The Managerial Accounting course will have to place more emphasis on quantitative methods since the Quantitative Methods for Business Decision Making course has been eliminated as an MBA core course.

The proposed Integrative Managerial Skills course will introduce the student to financial data bases, primary financial statement analysis, and ratio analysis which presently are being covered in the Managerial Accounting course.

The proposed revision of the Managerial Accounting course will place more emphasis on the following:

- Quantitative models
- Cost accounting fundamentals
- Tools for planning
- Decision making models
- Cost allocation and control
- Computer skills in cost accounting analysis.