Code # BU12 (2014)

**New/Special Course Proposal-Bulletin Change Transmittal Form**

**Undergraduate Curriculum Council** - Print 1 copy for signatures and save 1 electronic copy.

**Graduate Council** - Print 1 copy for signatures and send 1 electronic copy to [pheath@astate.edu](mailto:pheath@astate.edu)

|  |
| --- |
| **New Course or**  **Special Course (Check one box)**  *Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.* |

|  |  |
| --- | --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| John Robertson 2/13/2014 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (If applicable)** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)

ACCT 4173

2. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).

Advanced Cost Accounting

3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.

Lecture only

4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?

Standard Letter

5. Is this course dual listed (undergraduate/graduate)?

Yes

6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)

No

7. Brief course description (40 words or fewer) as it should appear in the bulletin.

Continued examination of accounting issues from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial accounting.

8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

a. Are there any prerequisites?

ACCT 3053 with a grade of C or better

b. Why?

This course builds on the principles, concepts, and conventions of managerial accounting that are introduced in ACCT 3053

9. Course frequency(e.g. Fall, Spring, Summer). Not applicable to Graduate courses.

Fall

10. Contact Person (Name, Email Address, Phone Number)

John Robertson

[jfrobert@astate.edu](mailto:jfrobert@astate.edu)

972-3739

11. Proposed Starting Term/Year

Fall 2015

12. Is this course in support of a new program? Yes/No

If yes, what program?

No

13. Does this course replace a course being deleted? Yes/No

If yes, what course?

No

Has this course number been used in the past? No

*Submit Course Deletion Proposal-Bulletin Change Transmittal Form.*

14. Does this course affect another program? No

If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.

Enter text...

15. Justification should include:

a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

75% of all accounting professionals work inside organizations other than accounting firms. This course will focus on the skills needed to work as a managerial accountant/controller. The course will be an elective for undergraduate accounting majors.

b. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.

Business Knowledge in the area of managerial accounting is a critical area for accounting majors.

c. Student population served.

The course will be an elective course for undergraduate accounting majors. This course offers accounting students the option to add a high level managerial accounting class to their degree.

d. Rationale for the level of the course (lower, upper, or graduate).

This course is a 4000 level class based on the difficulty of the material.

16. Outline (The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

Advanced Cost Accounting

**ACCOUNTING 4173**

***Required Course Materials:***

1. **ISBN:** 9780133803815

**TITLE:** Cost Accounting: A Managerial Emphasis 15th edition

**AUTHORS: Horngren, Datar, and Rajan**

**PUBLISHER**: Prentice Hall.

1. Calculator. You may **not** share your calculator with another student. Calculators may be inspected and the use of calculators that could be used to store and retrieve text will not be permitted. Bring your calculator to class every day. If you feel the need to buy a financial calculator, then I have two recommendations for ones that will meet most of your needs and will not violate the rule against storing text. The first one is the Texas Instrument’s BA II Plus (not the BA II Plus Professional), and the second one is the HP 10bII. Both are readily available at reasonable prices, but I do suggest that you shop around. You may not use your phone or laptop as a calculator, even if it has an app that mimics one of the calculators listed above.
2. A working ASU student e-mail account.
3. Access to the internet.

***Course Description:***

Continued examination of accounting issues from the viewpoint of the manager Emphasis is on current issues relevant to cost and managerial accounting.

***Prerequisites***

The specific prerequisite for this course is ACCT 3053–Cost Accounting.

***Program Goals and Objectives***

The major educational goal at the program level is to provide graduates with the foundational business knowledge to make informed, creative, ethical decisions with the skills and abilities necessary to lead organizations.

***Course Goals and Objectives:***

When you have finished your study for this course, you should:

1. Be able to analyze and interpret financial statements. (Business Knowledge, Critical Thinking)
2. Be able to evaluate an internal control system. (Business Knowledge, Critical Thinking)
3. Be able to identify, analyze, and solve common managerial accounting problems faced by

controllers and managerial accountants (Business Knowledge, Critical Thinking)

1. Be able to communicate, in writing and orally, issues and solutions related to managerial accounting (Business Knowledge, Critical Thinking, Communication)

***Conduct of the Course***

The course objectives will be attained through a combination of classroom lecture, in-class problem solving, student participation, homework assignments, written research projects, examinations, and oral presentations.

My primary expectation is that each of you will work hard to grasp the material being taught.

Further, I expect each of you to be professional throughout this course. Professionalism consists of attending class regularly, being prompt, participating in class, and studying the material. The material for this course is complex enough as it is; your failure to take the class seriously will only add to this complexity.

Finally, my goal is to educate you in a professional and respectful manner. You can expect me to be prompt, prepared and open to your questions and concerns throughout the semester.

All students are expected to exhibit academic integrity at all times. ASU enthusiastically promotes academic integrity and professional ethics among all members of the ASU academic community. Violations of this policy are considered serious misconduct and may result in disciplinary action and severe penalties. Faculty members may respond to cases of plagiarism or cheating by giving a failing grade on the paper or exam, giving a failing grade in the course, and/or recommending expulsion from the university.

Specific issues include, but are not limited to:

1. You may not share calculators during the exam.
2. You may not have your cell phone or PDA on the table during the exam.
3. Cut and paste technology allows you the opportunity to gather information from the web and present it as your own work. Do not fall into this trap. You must document, in any writing assignment, any idea that is not your own original work. This is true even if you are not directly quoting the source. Failure to properly credit the source of your ideas results in the form of academic dishonesty known as plagiarism. I have some links to writing tutorials that will help you avoid plagiarism. These links are available in Blackboard. You will not get credit for work that amounts to cut and paste assembly of others’ work, even if you properly attribute the source. I expect you to craft your own sentences and paragraphs.
4. I regard unauthorized assistance as academic dishonesty. It is never acceptable for you to receive assistance with any graded aspect of this class from anyone other than myself or the other members of the class. I define assistance broadly. You may not ask for help from friends, relatives, acquaintances, employers, co-workers, other instructors, students who are not enrolled in this class, or anyone else you might happen to encounter while you are working on a project. You may not discuss your solutions to other homework or exam problems with your classmates. The research projects, ethics discussion projects, exams, and the extra credit projects must be your own work. (You may not work with another student, or ask for help from another student, on these projects). However, I will be glad to discuss your project with you—singly or in groups. I urge you to contact me if you have any questions.
5. You may take advantage of the College or University writing labs, but only to improve your written communication skills.
6. I view the possession of an instructor’s manual, a test bank, a solution guide, or similar resource as academic dishonesty.
7. I also regard the reuse of material you crafted for another purpose as academic dishonesty. I expect all your assignments in this class to be new, original works that have been prepared by you without assistance from others.

It is never acceptable for you to receive assistance with any graded aspect of this class from anyone other than myself or another student in this class.

***Responsibility for Material***

You are responsible for and the exams may include questions from: the material the chapters of the text covered in a given exam period, the material in any class handouts and any handouts on my website, and any topics we discuss in class.

***Grading:***

1. This course will consist of 3 examinations, including the final, worth 100 points each.
2. You are required to prepare Homework Problems.  Each project is due by the beginning of class on the due date.  I will NOT ACCEPT late homework problems. The one exception to this rule is that if you miss a homework assignment due to an official ASU event you may make up the assignment. Since the homework assignments will be available well in advance of the due date, and will be turned in via the internet, you may have difficulty showing that the official ASU event prevented you from turning in the assignment on time.
3. You will deliver your homework through Blackboard

* The date stamp recorded in Blackboard will be considered conclusive evidence of when you turned in your paper. You will not receive credit for a project if you insert an empty file.
* Early papers will be accepted.
* Because of the delivery problems inherent with the use of e-mail, it is difficult to determine if a paper was submitted on time.  Accordingly, you **MAY NOT** submit any paper by e-mail.

1. If the grade results on an exam are extremely low, I reserve the right to do one or more of the following: curve the grades on that exam, include bonus questions in the next exam, or assign an in-class or take-home supplement to the exam.

***Make-up Examinations:***

I will schedule a make-up examination with you if you miss an exam because of any reason. This examination may be oral and/or written. It may not be the same exam that was given in class. Make-up exam questions may be more difficult than the ones on the exam you miss.

*Grades in this class will be based on the following:*

|  |  |
| --- | --- |
| ***Grading Scale*:** |  |
| **Activity** |  |
| Exam 1 | 100 |
| Exam 2 | 100 |
| Final Exam | 100 |
| Homework (17 @ 10) | 170 |
| TOTAL POINTS | 470 |

***Keys to Success:***

Everyone is capable of doing very well in this course if you will do the following:

1. You must come to class regularly. This is the most important thing you can do. In class, be sure to ask questions. Also, you can ask questions by e-mail or during office hours. If you cannot come during office hours, call me or make an appointment.

2. You must take notes on the lecture portion of the class. You should also take notes and correct your answers during the problem-solving portion of the class. Highlighting in your book is not a substitute for taking notes. Approximately 90-95% of your exams will come directly from your notes. In other words, the bulk of the exam will come from material discussed in class.

Class is not a time to sleep or daydream; rather, it is a time to be sure you understand the concepts that were assigned and covered on that day. Further, activities such as talking with your neighbors, working on projects for other classes, and reading the newspaper waste your class time and distract your neighbors. Please do not engage in these activities. If you do, I will ask you to leave the classroom.

3. You must study! As a general rule you should spend 2-3 hours studying outside of class for each hour you spend in class. Thus, you should spend a minimum of six to nine hours per week studying for this class. This means ensuring you understand the materials assigned and covered in class during the week.

I suggest the following methodology:

1. Review the objectives for the chapter.
2. Go through the PowerPoint slides for the chapter.
3. Read the chapter.
4. Listen to the Tegrity lecture for the chapter.
5. Work the problems for the chapter.
6. Come to class ready to ask questions.
7. After class, reread the chapter and take reading notes. One simple way to do this is to outline the chapter.
8. Finally, you should be able to combine your reading notes and your class notes into a comprehensive set of study notes.

4. Do not get behind. Do your reading as we go. If you must miss a class, try to get a copy of one of your classmate’s notes as soon as possible.

5. Some of the homework and exam problems will seem to call for a yes or no answer.  One of the worst things you can do is submit work that is too short. A simple yes or no is never sufficient to receive full credit for any work you submit to me.  You must support your work by your well-reasoned thoughts, and you must show how you arrive at any numerical results. . **Note that assignments based on problems in the text may be modified by the instructions.**

***Students with Disabilities:***

Students who require academic adjustments in the classroom due to a disability must first register with ASU Disability Services. Following registration and within the first three weeks of class, please contact me to discuss appropriate academic accommodations. Appropriate arrangements can be made to ensure equal access to this course.

I rely heavily on technology in the conduct of this course. If you have a disability that limits your ability to utilize technology such as Blackboard, or podcasts: I urge you to contact ASU Disability Services immediately.

**Course Schedule[[1]](#footnote-1)**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
|  | **Meeting** |  | **Reading** |
| **Week** | **Number** | **Topic** | **Assignments[[2]](#footnote-2)** |
| 1 | 1 | Management Accounting | Chapter 1 |
| 1 | 2 | Management Accounting | Chapter 1 |
| 2 | 3 | Cost Terminology | Chapter 2 |
| 2 | 4 | CVP Analysis | Chapter 3 |
| 3 | 5 | CVP Analysis | Chapter 3 |
| 3 | 6 | Job Costing | Chapter 4 |
| 4 | 7 | ABC Costing | Chapter 5 |
| 4 | **8** | ABC Costing | Chapter 5 |
| 5 | 9 | Exam 1 | Chapter 1- 5 |
| 5 | 10 | Master Budgets | 6 |
| 6 | 11 | Master Budgets | 6 |
| 6 | 12 | Flexible Budgets Direct Costs | Chapter 7 |
| 7 | 13 | Flexible Budgets Direct Costs | Chapter 7 |
| 7 | 14 | Flexible Budgets Overhead | Chapter 8 |
| 8 | 15 | Flexible Budgets Overhead | Chapter 8 |
| 8 | 16 | Inventory Costing | Chapter 9 |
| 9 | 17 | Inventory Costing | Chapter 9 |
| 9 | 18 | Cost Behavior | Chapter 10 |
|  |  |  |  |
| 10 | 20 | Exam 2 | Chapter 6-10 |
| 11 | 21 | Balanced Scorecards | Chapter 12 |
| 11 | 22 | Pricing Decisions | Chapter 13 |
| 12 | 23 | Sales-Variance Analysis | Chapter 14 |
| 12 | 24 | Sales-Variance Analysis | Chapter 14 |
| 13 | 25 | Allocation of Common Costs | Chapter 15 |
| 13 | 26 | Joint Product Costs | Chapter 16 |
| 14 | 27 | Process Costing | Chapter 17 |
| 14 | 28 | Graduate Students Presentations | Cases |
| Finals | 29 | Final Exam | Chapters 12-17 |

17. Course requirements (e.g. research papers, projects, interviews, tests, etc.)

Exams, Homework, Presentation

18. Special features (e.g. labs, exhibits, site visitations, etc.)

None

19. Department staffing and classroom/lab resources (Will this require additional faculty, supplies, etc.?)

No

20. What is the primary intended learning goal for students enrolled in this course?

After completing the course, students will have a greater understanding of managerial and cost accounting.

21. Reading and writing requirements:

a. Name of book, author, edition, company and year

**ISBN:** 9780133803815

**TITLE:** Cost Accounting: A Managerial Emphasis 15th edition

**AUTHORS: Horngren, Datar, and Rajan**

**PUBLISHER**: Prentice Hall.

Enter text...

b. Number of pages of reading required per week: 25

c. Number of pages of writing required over the course of the semester: 40

22. High-Impact Activities (Check all that apply)

Collaborative assignments

Research with a faculty member

Diversity/Global learning experience

Service learning or community learning

Study abroad

Internship

Capstone or senior culminating experience

Other Explain: Enter text...

23. Considering the indicated primary goal (in Box #20), provide up to three outcomes that you expect of students after completion of this course.

**Outcome #1:** (For example, what will students who meet this goal know or be able to do as a result of this course?)

Students will be able to identify, analyze, and communicate solutions to managerial/cost accounting problems.

Learning Activity:(For example, what instructional processes do you plan to use to help students reach this outcome?)

Textbook reading, lecture, case presentation

Assessment Tool: (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)

Homework, Presentations, and Exams. Students will be presented with a case problem that asks them to solve a complex managerial accounting problem, such as find the cost of a product in a complex manufacturing environment. Students will be expected to be able to identify all the different types of costs and explain how they drive the costs of the product. Students may be asked to present their work as part of their case presentations. In a separate case, students may be asked to perform budget analysis and indicate whether over/under spending is related to business activity levels or cost control issues. Students would prepare fixed and flexible budgets to solve this problem, and they may be asked to present their work to the class. Students will also work on these types of cases as part of their homework. Key skills will and terminology will be tested on exams.

*(Repeat if needed for additional outcomes 2 and 3)*

**Outcome #2:**

Students will be able to identify and explain the key roles of accountants in organizations.

Learning Activity:

Textbook reading, lecture, case presentation

Assessment Tool:

Students will learn how accountants create value for their organizations by measuring performance. Students will prepare balance scorecards as managerial tools as part of their homework of case presentation. Students may be asked to present their balance scorecards to the class. In a separate case or homework problem, students will learn how sales forecasts, product costs, and competitive forces influence prices.

**Outcome #3**:

Be able to prepare a Master Budget and Perform Analysis

Learning Activity:

Textbook reading, lecture, case presentation

Assessment Tool:

Students will be presented with a homework problem that asks them to prepare a budget for next year given the current income statement and a set of assumptions about changes for the following year. Students will prepare this budget in Excel, and will be required to include in their formulas ways to make simple adjustments. Their budgets should be automatically updated for these changes.

24. Please indicate the extent to which this course addresses university-level student learning outcomes:

* 1. Global Awareness

Minimally  
Indirectly  
Directly

* 1. Thinking Critically

Minimally  
Indirectly  
Directly

* 1. Using Technology

Minimally  
Indirectly  
Directly

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the “select” button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on “copy”.
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose “paste”.
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

ACCT 4033. Accounting Information Systems Study of the role, design, characteristics, and

function of accounting information systems. Prerequisites, ACCT 4053 with a grade of C or better.

Spring, Summer.

ACCT 4053. Auditing I  Standards and procedures, code of ethics, form of audit reports and

statements, and the principles underlying the verification of data presented in financial reports.

Prerequisites, ACCT 3013 with a grade of C or better and ECON 2113. Fall, Summer.

ACCT 4113. Tax Accounting II  Continuation of Tax Accounting I. Emphasis in this course will

be on federal income tax laws for partnerships, fiduciaries, and corporations. Prerequisite, ACCT

4013. Fall.

ACCT 4123. Government and Not-For-Profit Accounting   Accounting concepts and reporting

standards for state or local government entities and not-for-profit organizations. Emphasis is on

areas covered in CPA exam content specifications. Prerequisite, ACCT 3013 with a grade of C or

better. Spring, Summer.

ACCT 4143. International Accounting Introduction to international accounting issues including

political, legal, and cultural influences, international accounting standards, foreign currency transactions,

consolidated reporting for global firms, planning, control, and performance measurement

systems, transfer prices and taxation. Prerequisite ACCT 2133 with C or better. Fall.

ACCT 4153. Fraud Examination A study of how and why occupational fraud is committed,

how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and

resolved. Prerequisite ACCT 2133 with C or better. Spring.

ACCT 4163. Estate Planning and Taxation Introduction to estate planning, including transfer of

different types of property during life and at death, documents used in estate planning, and taxation

of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

**ACCT 4173 Advanced Cost Accounting.** Continued examination of accounting issues from the viewpoint of the manager Emphasis is on current issues relevant to cost and managerial accounting. Prerequisite: ACCT 3053 with a C or better. Fall.

ACCT 430V. Special Problems in Accounting Individual problems or topics in accounting arranged

in consultation with the instructor. Must be approved by department chair. Demand.

ACCT 4783. Internship in Accounting Provides practical financial, managerial, or not for profit

experience through work in a meaningful capacity. Prerequisite, 12 hours of accounting above the

principals level and approval of departmental chair. Fall, Spring, Summer.

DEPARTMENT OF COMPUTER

AND INFORMATION TECHNOLOGY

Business Technology (BTEC)

\*\*\*\*IMPORTANT INFORMATION\*\*\*\*

EDBU 4533 METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY and TIBU 4825 BUSINESS

TEACHING INTERNSHIP IN THE SECONDARY SCHOOL, for BSE Students, TIBU 4826 BUSINESS

TEACHING INTERNSHIP IN THE SECONDARY SCHOOL, for 2nd Degree Students, are located at other

locations on the Class Schedule Search engine. Please follow the directions below for each course to obtain

the correct location for each educational course.

EDBU 4533, METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY

1. Go to Class Schedule Search.

2. Select Method and Mat Teach EDBU Voc.

3. Click on Class Search, METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY will appear.

BSE students ONLY

TIBU 4826, BUSINESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL

You will receive an email from the Professional Education Program, PEP, office issuing you a permit allowing

you to register for this class.

2nd Degree Students

TIBU 4825, BUSINESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL

You will receive an email from the Professional Education Program, PEP, office issuing you a permit allowing

you to register for this class.

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1. I reserve the right to amend any part of the outline or the course schedule throughout the semester. Alterations may take the form of oral modifications in class, changes announced by e-mail, or changes announced on Blackboard. [↑](#footnote-ref-1)
2. Reading assignments are for the day listed. This means you should have read them before class. Homework assignments are listed on the due date. They are due by the beginning of class on the due date. Problems are listed on a day that we will be covering the chapter containing the problems, but we may discuss the problems on a different day. This could be a day or two earlier or later than the listed date, and some sets of problems will take more than one day to cover. [↑](#footnote-ref-2)