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| For Academic Affairs and Research Use Only | |
| Proposal Number | BU09 |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[XX] Undergraduate Curriculum Council**

**[] Graduate Council**

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| --- |
| **[ ]New Course, [ ]Experimental Course (1-time offering), or [xx]Modified Course (Check one box)** |

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

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| Dr. Steve Muzatko December 9, 2022 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering December 9, 2022 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| Philip Tew 12/12/2022  **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Director of Assessment (new courses only)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| John Robertson 1/4/2023 **College Dean** | Len Frey 2/22/2023  **Vice Chancellor for Academic Affairs** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (if applicable)** |  |
|  |  |

1. **Contact Person (Name, Email Address, Phone Number)**

Dr. Steve Muzatko [smuzatko@astate.edu](mailto:smuzatko@astate.edu) 870-972-3988

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

FALL 2023

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

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|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** | **ACCT** | **N\A** |
| **Number\*** | **3053** | **N\A** |
| **Title**  (include a short title that’s 30 characters or fewer) | **Cost Accounting with a Managerial Emphasis** | **N\A** |
| **Description\*\*** | Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Fall.   **Prerequisites:** [ACCT 2133](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt9511), [MATH 1023](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt2492) or higher, and [ISBA 1503](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt6115); all with a “C” or better. | Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Fall.   **Prerequisites:** ACCT 2133 and ACCT 2703; all with a “C” or better |

***\**** Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*.

\*\*Forty words or fewer (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes/No] YES**

(Indicate all prerequisites. 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).

1. **Yes / No** Are there any prerequisites?  **YES**
   1. If yes, which ones?

ACCT 2133 Introduction to Managerial Accounting and ACCT 2703 Strategic Accounting Technologies I; all with a “C” or better

* 1. Why or why not?

The prerequisite provides foundational knowledge vital for Cost Accounting with a Managerial Emphasis

1. **Yes / No** Is this course restricted to a specific major? **NO**
   1. If yes, which major? Enter text...
2. **Proposed course frequency [Modification requested? Yes/No] NO**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

Enter text...

1. **Proposed course type [Modification requested? Yes/No] NO**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

Enter text...

1. **Proposed grade type [Modification requested? Yes/No] NO**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])?

Enter text...

1. **Yes / No** Is this course dual-listed (undergraduate/graduate)? **NO**
2. **Yes / No** Is this course cross-listed? NO

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

Enter text...

**b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

Enter text...

1. **Yes / No** Is this course in support of a new program? **NO**

a. If yes, what program?

Enter text...

1. **Yes / No** Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)? **NO**

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? Yes/No] NO**

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

Enter text...

1. **Proposed special features** **[Modification requested? Yes/No] NO**

(e.g. labs, exhibits, site visitations, etc.)

Enter text...

1. **Department staffing and classroom/lab resources**

One Faculty, Regular classroom

1. Will this require additional faculty, supplies, etc.?

NO

1. **Yes / No** Does this course require course fees? NO

*If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

Eliminate Math 1023 as a prerequisite. The Accounting faculty determined the content of Math 1023 or higher was not necessary in order for students to take and successfully complete ACCT 3053 Cost with a Managerial Emphasis.

Eliminate ISBA 1503 as a prerequisite. ISBA 1503 is being replaced with ACCT 2703 Strategic Accounting Technologies I.

Add Acct 2703 Strategic Accounting Technologies 1 as a prerequisite: This course introduces Technology and Data Analytics necessary for students to take and successfully complete Cost Accounting with A Managerial Emphasis.

**New Course Justification (New Courses Only)**

1. Justification for course. Must include:

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

Enter text...

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

Enter text...

c. Student population served.

Enter text...

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

Enter text...

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. **Yes / No** Do the proposed modifications result in a change to the assessment plan?  **NO**

*If yes, please complete the Assessment section of the proposal*

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #18 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

Enter text...

1. Considering the indicated program-level learning outcome/s (from question #19), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

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| **Program-Level Outcome 1 (from question #19)** | Type outcome here. What do you want students to think, know, or do when they have completed the course? |
| Assessment Measure | Please include direct and indirect assessment measure for outcome. |
| Assessment  Timetable | What semesters, and how often, is the outcome assessed? |
| Who is responsible for assessing and reporting on the results? | Who (person, position title, or internal committee) is responsible for assessing, evaluating, and analyzing results, and developing action plans? |

*(Repeat if this new course will support additional program-level outcomes)*

**Course-Level Outcomes**

1. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

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| **Outcome 1** | Type outcome here. What do you want students to think, know, or do when they have completed the course? |
| Which learning activities are responsible for this outcome? | List learning activities. |
| Assessment Measure | What will be your assessment measure for this outcome? |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

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| **Instructions** |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Please include a before (with changed areas highlighted) and after of all affected sections.**  **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** |

*BEFORE THE CHANGE: URL immediately below from 2022-2023 undergraduate bulletin*

<https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77>

Items to be changed are highlighted in red and a strike thru in the before description.

### ACCT 3053 - Cost Accounting with a Managerial Emphasis

**Sem. Hrs:** **3**  
  
Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Fall.   
  
**Prerequisites:** [ACCT 2133](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt9511), [~~MATH 1023~~](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt2492)~~or higher, and~~ [~~ISBA 1503~~](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77#tt6115); all with a “C” or better.

AFTER THE CHANGE (NOTE: 2 PREREQUISITE COURSES ELIMINATED AND ONE NEW PREREQUISITE ADDED)

### ACCT 3053 - Cost Accounting with a Managerial Emphasis

**Sem. Hrs:** **3**  
  
Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Fall.   
  
**Prerequisites:** ACCT 2133 and ACCT 2703; all with a “C” or better