Curriculum Proposal

**ACCT 18-19 #32**

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<td>1.1 Summary</td>
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**Course Modifications**

| 1.2 ACCT 2102 Principles of Accounting II (3 credits); description change |

| 1.5 Signatures |
BSU Curriculum Forms

Form 1

Curriculum Modification Summary

College: Business, Mathematics and Science
Department: Accountancy
Proposer: Bill Joyce
Proposer’s position: Associate Professor

Describe the modification(s) you propose, and how it (/they) will work to students' advantage. (This description and explanation will be included in Curriculum Report packets forwarded to the Faculty Senate):

Update the course description for ACCT 2102. Removing first sentence as it is covered in Accounting 2101 and adding the additional topics that are covered in ACCT 2102 to more accurately reflect the course content.

Modifications proposed (specify number of each):
__x__Course Modification(s) (form 2)
_____New Course(s) (form 3)
_____Course Drop(s) (form 4)
_____Program Modification(s) (form 5)
_____New Program(s) (form 6)
_____Program Drop(s) (form 7)

The modifications affect (check):
_____Liberal Education
__x__Undergraduate Curriculum
_____Graduate Curriculum
_____Teacher Licensure Program(s)
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):

- Undergraduate: ACCT 2102
- Graduate:

Proposed Course Number(s), if different:

- Undergraduate:
- Graduate:

Current Course Title: Principles of Accounting II
Proposed Course Title, if different:

Current Course Description:
Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite(s): ACCT 2101

Proposed Course Description, if different:
An introduction to management accounting topics, including costing systems, cost-volume-profit analysis, incremental analysis, standard cost and variance analysis, budgetary planning and control, and capital budgeting. Prerequisite(s): ACCT 2101.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s): ACCT 2101

- Undergraduate:
- Graduate:

Proposed Prerequisite(s), if different:

- Undergraduate:
- Graduate:

1) Reason(s) for change(s):
Coverage of the statement of cash flows is now covered in ACCT 2101. It is no longer covered in ACCT 2102. Additional topics that are covered in ACCT 2102 were added to more accurately reflect the course content.

2) May this modified course replace the current course for students remaining in the old curriculum? Yes.
3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**

<table>
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<tr>
<th>Student Learning Outcomes</th>
<th>No _____ Yes <em><strong>x</strong></em></th>
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<tbody>
<tr>
<td>Major Content Areas</td>
<td>No _____ Yes <em><strong>x</strong></em></td>
</tr>
<tr>
<td>Projected Maximum Class Size (Cap)</td>
<td>No _<strong>X</strong> Yes ______</td>
</tr>
</tbody>
</table>

**MAJOR CONTENT AREAS**

**Current:**
1. Budgetary Planning
2. Corporations: Dividends & R/E
3. Corporations: Organization
4. Cost-Volume-Profit Analysis
5. Financial Statement Analysis
6. Incremental Analysis
7. Investments
8. Job Order Cost Accounting
9. Long Term Liabilities
10. Managerial Accounting
11. Statement of Cash Flows

**Proposed Changes To:**
1. Managerial Accounting
2. Costing Systems, Job-Order Costing, Process Costing, and Activity-Based Costing
3. Cost-Volume-Profit Analysis
4. Incremental Analysis, Standard Cost, and Variance Analysis
5. Budgetary Planning and Control, and Capital Budgeting

**LEARNING OUTCOMES**

**Current:**
1. be able to prepare a statement of cash flows
2. analyze cost behavior and perform cost-volume-profit analysis
3. demonstrate knowledge of the elements of the balance sheet as it relates to corporations (assets, liabilities and stockholders' equity)
4. demonstrate knowledge of the differences between financial accounting and management accounting

**Proposed Changes To:**
1. compare and contrast financial accounting and managerial accounting
2. determine product cost applying job-order costing, process costing, and activity-based costing
3. analyze cost behavior and perform cost-volume-profit analysis
4. determine incremental changes and analysis, determine standard cost and conduct variance analysis
5. prepare and use budgets, and ability to prepare capital budgets (including the time value of money)

4) Current Course fee(s) per student: $-0-
   for:
   Proposed Course fee(s) per student, if different: $
   for:

5) Service Areas:
   This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to http://www.bemidjistate.edu/academics/catalog/ and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

Non-licensure programs:
Accounting, B.S. major - ok
Accounting minor
Fraud Examination minor
Business Administration, B.S. major:
Business Administration minor
Computer Information Systems, B.S. major
Mathematics, B.S. major Actuarial Emphasis

Teacher Licensure programs:
None

Liberal Education:
None

The above “service area” programs/departments were notified of this modification on Monday 4 February 2019 & again Friday 8 February 2019 (date) by Bill Joyce (mail, email, or phone).

Accounting, B.S.: Bill Graves approved in person (11:50 AM)
Accounting minor Bill Graves approved in person (11:50 AM)
Fraud Examination minor Bill Graves approved in person (11:50 AM)
Business Administration, B.S. major: Young Son approved on phone (11:10 AM)
Business Administration *minor*  
Young Son approved on phone (11:10 AM)

Computer Information Systems, B.S. *major*  
Marty Wolf said not applicable on phone (11:13 AM)

Mathematics, B.S. *major* Actuarial Emphasis  
Marty Wolf said he will check with the department (11:13 AM)

Please check one of the items below:

- [ ] No comments were received from other programs or departments within one week of the notification.
- [x] Comments were received within one week of the notification, and are attached.

No concerns identified
BSU Curriculum Forms

Form 8
Updated: 09.18.15

Signatures

_ Bill Joyce / Associate Professor / 2.4.19 ________________________________
Proposer / Title / Date

_ William Graves / Accountancy / 2.4.19 ________________________________
Chair or Director / Department or Program / Date
Note: "All departmental recommendations [on curriculum] must be reviewed and
approved by the department's faculty." --IFO/MnSCU Master Agreement

At this point, packet goes to Records Office/Curriculum Coordinator to be logged in
to the Curriculum Proposal Progress Grid.

_ Bonnie Higgins / Business, Mathematics and Science / 2.4.19 ___________
Dean / College / Date

Note: If proposal is sent back to the Proposer, please notify the Curriculum
Coordinator. If approved, packet goes to Academic Affairs Office.
----Original Message-----
From: Joyce, Bill <Bill.Joyce@bemidjistate.edu>
Sent: Friday, February 08, 2019 11:43 AM
To: Marty J. Wolf <mjwolf@cs.bemidjistate.edu>
Cc: Gullickson, Robin S <Robin.Gullickson@bemidjistate.edu>
Subject: RE: ACCT 2102 Proposed Course Description Change as of February 8, 2019

Dear Marty:

Thank you for your email and help. Please know that I sincerely appreciate your speedy response.

Respectfully,

Bill

----Original Message-----
From: Marty J. Wolf <mjwolf@cs.bemidjistate.edu>
Sent: Friday, February 08, 2019 11:40 AM
To: Joyce, Bill <Bill.Joyce@bemidjistate.edu>
Subject: Re: ACCT 2102 Proposed Course Description Change as of February 8, 2019

Bill,

That looks fine to us. Thanks.

Regards,

MJ

On Fri, 8 Feb 2019, Joyce, Bill wrote:

Dear Colleagues:

Please know that I proposed a course description change to ACCT 2102 because the coverage of the statement of cash flows has been moved to ACCT 2101, which includes the other three financial statements. My original proposal was to simply delete the sentence, “Modern accounting concepts including the cash flow statement and consolidated statements.” However, I would like to also add the additional topics that are covered in ACCT 2102 to more accurately reflect the course content.

Might I ask for you to get back to me by next week if you have any concerns regarding my proposal?

Thank you for your consideration.

Respectfully,

Bill
Current:

Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite ACCT 2101

Proposed:

An introduction to management accounting topics, including costing systems, cost-volume-profit analysis, incremental analysis, standard cost and variance analysis, budgetary planning and control, and capital budgeting. Prerequisite ACCT 2101