**PROPOSAL TO INITIATE, MODIFY OR DELETE A COURSE**

1. **TYPE OF ACTION**
   - A. Addition
     - Regular
     - Experimental
     - Other
   - B. Deletion
   - C. Modification
     - in credits
     - in title
     - in number or alpha
     - in prerequisites
     - Other

2. **NEW ALPHA, NUMBER AND TITLE**
   - ACC 202 Intro to Managerial Acct

3. **CREDITS**
   - 3

4. **OLD ALPHA, NUMBER AND TITLE**
   - ACC 202 Elementary Acct II

5. **CREDITS**
   - 3

6. **NEW CATALOG DESCRIPTION**
   - Introduction to practices and procedures used to report internal operations to management. Topics include manufacturing operations, budgeting, standard costs, cost-volume-profit analysis, product and process costing, statement of cash flows, financial statement analysis.

7. **PREREQUISITES**
   - ACC 201

8. **STUDENT CONTACT HOURS PER WEEK**
   - Lecture: 3
   - Lecture/Lab: __
   - Lab: __
   - Other: (specify) __

9. **PROPOSED DATE OF FIRST OFFERING**
   - __________

10. **THIS COURSE**
    - ☑ IS REQUIRED
    - ☑ IS AN ELECTIVE FOR THE WCC PROGRAM/CORE
    - ☑ CAN FULFILL AS Accounting, Transfer

11. **NUMBER OF CREDITS REQUIRED FOR THE PROGRAM/CORE**
    - __________

12. **SIMILAR COURSES OFFERED ELSEWHERE:**
    - College(s): UH Manoa
    - Alpha, Number, Title: ACC 202 Intro to Managerial Accounting

13. **THIS COURSE IS:**
    - ☑ ALREADY ARTICULATED WITH __________
    - ☑ APPROPRIATE FOR ARTICULATION WITH __________
    - ☑ NOT YET APPROPRIATE FOR ARTICULATION

14. **REASON FOR INITIATING, MODIFYING OR DELETING COURSE OR OTHER PERTINENT COMMENT:**
    - Change name to be consistent with other second semester accounting courses leading to a bachelor's degree in business. Description change to reflect course content. PCC approved.

Requested by: __________
Department Chairperson

Approved by: __________
Curriculum Committee

Change recorded by Catalog Preparer: __________
# Levels of Review of Course Proposals at WCC

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<th>Signatures</th>
<th>Dates</th>
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<td><strong>1. Subject Area</strong> (one or more instructors in the area)</td>
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<td>Department Chairperson</td>
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<td>Was this course discussed in a dept. mtg.?</td>
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<td>Assistant Dean of Instruction</td>
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<td><strong>4. Curriculum Committee Review</strong></td>
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<td>Curriculum Committee Chairperson</td>
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WCC FORM FOR COURSE MODIFICATIONS

Course ACC 202 Submitted by Clayton Masuda Date 11/17/92

1. What change is proposed in the course? Provide specific information comparing both the "new" and "old" course.
   
   Name only.

2. What is the rationale for the change?
   
   See Page 1, NO. 14.

3. Is the change substantive enough to require a change in course identification? If so, explain thoroughly.
   
   No.

4. Is the course articulated with any 4-year program? Yes.
   
   If yes, give details of the agreement(s) and explain any impact the proposed modifications may have on articulation.
   
   Articulated 25 years ago. Change would have no impact.

5. Provide details of any additional staff, equipment, facilities, library/media material, faculty preparation and other financial considerations that would be required to implement this course modification. What has been done to provide for these additional costs? Who will teach the course? Is additional preparation needed?
   
   None.

6. Will this course modification result in any alterations in the number of hours required to attain a certificate or degree? No.
   
   If yes, provide details and justification for these alterations.

7. If the course is renumbered to 100 or above, does it meet the criteria for transfer level courses? (See attached criteria for transfer courses.)

WCC 9/91