Curriculum Details (current date: September 7, 2013)

Proposed By
Proposed by: kfrench

Course Record ID
795

Entry Type
Modify (draft)

Date Created
August 23, 2013

Notes and Special Changes

Stakeholders Consulted

The University of Hawaii System Accounting Instructors, and the University of Hawaii School of Accountancy met and agreed to a common course alignment for the introductory accounting courses. The WCC Math & Business Department discussed and approved the proposed modification on September 6, 2013.

1. Justification

To meet the University of Hawaii system-wide Accounting 202 course number, alpha, title, prerequisites and course description alignment objective, agreed to at the Accounting System-Wide Meeting on September 14, 2012.

2. Course Alpha

ACC

3. Course Number

202
4. Course Title (long)
Intro to Managerial Accounting

5. Course Title Short

6. Course Credits
3

7. Course Credit Upper Range
0

Repeatable
Will default to 98 (this is how often someone can sign up for the course (not how many times they can apply it to a degree)

8. Course Description
An introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, ratio analysis, standard cost systems, and reporting for internal decision making.

9. Course Pre-Requisites
ACC 201 with C- or better.

10. Course Co-Requisites

11. Course Recommended Preparation

12. Contact Hours (lecture, lab, lecture/lab)
3 hours lecture

13. Department
Mathematics and Business
14. Cross-Listing

15. Course Content

16. Course Competencies

17. Assessments, Tasks, and Grading

Grading Options
Will be set to Banner default

18. Auxiliary Materials and Content

19. Additional Activities outside of class and class time

20. Special Costs connected to the course

21. What are the Student Learning Outcomes?

Analyze, record, and report equity and long-term liability transactions related to partnerships and corporations from both an issuer and investor perspective using GAAP. Prepare and analyze the Statement of Cash Flows. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques. Describe the concepts of managerial accounting and explain how they are applied to various business models. Analyze, record, and report the activities of a manufacturing company using process cost, job order cost, and standard cost accounting systems. Prepare information and reports that may be used by management to plan, direct, motivate, and control a business using Cost-Volume-Profit analysis, incremental analysis, and operational and capital budgeting
techniques.

22. Connection between the Course SLOs and the College's General Education Outcomes

GenEd: Identify information needed in a variety of situations, and access, evaluate, and use relevant information effectively and responsibly.

GenEd: Make judgments, solve problems, and reach decisions using analytical, critical, and creative thinking skills.

23. How does the proposal connect to the college’s strategic plan?

24. Describe the staff that will be needed

25. Describe the facilities that will be needed, including special rooms

26. Describe any other resources that will be needed

27. How will the staff, facilities, and other resources for the course be secured?

28. Certificates

ASCBus

29. Connection to the AA degree

30. Maximum Credits Towards an AA Degree

3

31. List any similar classes taught at outside of the UH system
32. List any similar classes taught at campuses in the UH System.

33. How, if at all, is the course intended to count in lieu of a course taught at a four-year campus.

34. How, if at all, is the course similar to upper-division courses in the UH System.

35. How does the course articulate with four-year programs (Gen Ed)?

36. List any articulations between this course and any four-year program.

Windward Community College Strategic Outcomes 4.1. Increase by 3% per year the number of degrees awarded, and/or transfers to UH baccalaureate programs that lead to occupations where there is a demonstrated state shortage of qualified workers and where the average wage is at or above the U.S. average ($38,651 YR2006); and 4.5. Increase International (F1) student enrollment by 3% per year.

End of Proposal