

Eastern Illinois University
New/Revised Course Proposal Format
(Approved by CAA on 4/3/14 and CGS on 4/15/14, Effective Fall 2014)

Banner/Catalog Information (Coversheet)

1. ☐ New Course or ☒ Revision of Existing Course
2. Course prefix and number: ☐ MBA 5010_____
3. Short title: ☐ Acctg from a Mgmt Perspective_____
4. Long title: ☐ Accounting from a Management Perspective_____
5. Hours per week: ☐ 3 Class ☐ 0 Lab ☐ 3 Credit
6. Terms: ☐ Fall ☐ Spring ☐ Summer ☒ On demand
7. Initial term: ☒ Fall ☐ Spring ☐ Summer Year: 2015
8. Catalog course description: ☐ Effective uses of accounting information in managerial decision-making. Applications include tasks both internal (managerial) and external (financial) to the organization. _____
9. Course attributes:
General education component: _____
☐ Cultural diversity ☐ Honors ☐ Writing centered ☐ Writing intensive ☐ Writing active
10. Instructional delivery
Type of Course:
☒ Lecture ☐ Lab ☐ Lecture/lab combined ☐ Independent study/research
☐ Internship ☐ Performance ☐ Practicum/clinical ☐ Other, specify: _____
Mode(s) of Delivery:
☒ Face to Face ☒ Online ☐ Study Abroad
☒ Hybrid, specify approximate amount of on-line and face-to-face instruction A maximum of 49% of the course will be online with the remainder face-to-face
11. Course(s) to be deleted from the catalog once this course is approved. ☐ None. This is a revision of an existing course. _____
12. Equivalent course(s): ☐ None _____
 - a. Are students allowed to take equivalent course(s) for credit? ☐ Yes ☒ No
13. Prerequisite(s): ☐ BUS 2101, BUS 2102, and admission to the MBA degree program or other graduate programs _____
 - a. Can prerequisite be taken concurrently? ☐ Yes ☒ No
 - b. Minimum grade required for the prerequisite course(s)? ☐ C _____

c. Use Banner coding to enforce prerequisite course(s)? ☒ Yes ☐ No

d. Who may waive prerequisite(s)?

☐ No one ☐ Chair ☐ Instructor ☐ Advisor ☒ Other (Associate Chair)

14. Co-requisite(s): None

15. Enrollment restrictions

a. Degrees, colleges, majors, levels, classes which may take the course: Students enrolled in the MBA program or other graduate programs

b. Degrees, colleges, majors, levels, classes which may not take the course: Undergraduate students

16. Repeat status: ☒ May not be repeated ☐ May be repeated once with credit

17. Enter the limit, if any, on hours which may be applied to a major or minor: 3

18. Grading methods: ☒ Standard ☐ CR/NC ☐ Audit ☐ ABC/NC

19. Special grading provisions:

☐ Grade for course will not count in a student's grade point average.

☐ Grade for course will not count in hours toward graduation.

☐ Grade for course will be removed from GPA if student already has credit for or is registered in:

☐ Credit hours for course will be removed from student's hours toward graduation if student already has credit for or is registered in: _____

20. Additional costs to students:

Supplemental Materials or Software ☐ In accordance with IGP 49 and current university policy governing supplemental purchases, in software (<\$75) and additional materials (<\$50) may be required by the faculty member teaching the course (see eiu.edu/~textbks/facinfo.php).

Course Fee ☒ No ☐ Yes, Explain if yes _____

21. Community college transfer:

☐ A community college course may be judged equivalent.

☒ A community college may not be judged equivalent.

Note: Upper division credit (3000+) will not be granted for a community college course, even if the content is judged to be equivalent.

Rationale, Justifications, and Assurances (Part I)

1. X Course is required for the major(s) of MBA with Applied Management Option, MBA with Research Option, MBA with Geographical Information Systems Option
- ___ Course is required for the minor(s) of _____
- ___ Course is required for the certificate program(s) of _____
- ___ Course is used as an elective

2. **Rationale for proposal:** This is an update to the existing course in the MBA program which allows sections to be taught face-to-face, through hybrid, or online formats in keeping with the university's online delivery initiatives. Accounting is one of the key functional areas in modern business and in order for an MBA student to be successful they must understand how accounting information is used in the managerial decision-making process.

3. **Justifications for (answer N/A if not applicable)**

Similarity to other courses: N/A

Prerequisites: This course requires a basic knowledge of financial and managerial accounting knowledge from the prerequisite classes so students will be able to understand and analyze issues presented during the semester.

Co-requisites: N/A

Enrollment restrictions: This is the graduate level accounting course and restricting it to graduate students only ensures adequate preparation for the course.

Writing active, intensive, centered: N/A

4. **General education assurances (answer N/A if not applicable)**

General education component: N/A

Curriculum: N/A

Instruction: N/A

Assessment: N/A

5. **Online/Hybrid delivery justification & assurances (answer N/A if not applicable)**

Online or hybrid delivery justification: Offering and instructing this course through a hybrid or online model allows and increases the enrollment probability of alumni and other interested students. For example, students who have moved away from campus, are currently employed, or live outside the East Central Illinois area may take their MBA program from another institution if this delivery option is not available. Online/hybrid delivery of this course provides the opportunity to market to these potential students through the online MBA program desired by the Graduate School at EIU.

Instruction: Lectures equivalent to those from the face-to-face courses may be recorded & posted online. All faculty who will deliver this course online are/will be OCDi (or appropriate equivalent) trained.

Integrity: Students will take quizzes and exams through an online testing taking monitoring system, or they will take them at a proctored facility such as a community college in their area.

Interaction: At the discretion of the faculty, provisions and requirements would vary but generally will utilize Email, Web-Based Discussions, and Web-conferencing. Email will be utilized in addressing individual student questions/communication. The web-based discussions (via a LMS-type

environment) will be used to gauge student understanding of the materials presented via web-based video delivery and to provide clarification from the instructor. Web-based conferencing will be used to provide students with the opportunity to present their work to all members of the class, receive real-time feedback in the form of questions and discussion of their presentation and interact in real time with the faculty member and classmates.

Model Syllabus (Part II)

Please include the following information:

1. Course number and title: MBA 5010 Accounting from a Management Perspective
2. Catalog description: Effective uses of accounting information in managerial decision-making. Applications include tasks both internal (managerial) and external (financial) to the organization.
3. Learning objectives:

Upon completion of the course, all students will be able to perform the activities 1 through 5 that will meet the Graduate Learning Goals (GLG).

#	Learning Objective	Graduate Learning Goals
1	Analyze the principles that govern financial and managerial accounting.	a) Depth of content knowledge b) Effective critical thinking and problem solving
2	Evaluate external and internal financial statements and reports.	a) Depth of content knowledge b) Effective critical thinking and problem solving c) Effective oral and written communications d) Advanced scholarship through research and creative activity
3	Demonstrate the use of accounting data by managers and outside parties, such as current and potential stockholders, bondholders, suppliers, and other creditors.	a) Depth of content knowledge b) Effective critical thinking and problem solving c) Effective oral and written communications
4	Examine the relationships and relevance of accounting to other disciplines.	a) Depth of content knowledge b) Effective critical thinking and problem solving c) Effective oral and written communications d) Advanced scholarship through research and creative activity
5	Summarize the ways accounting operates in everyday economic affairs and influences economic decisions.	a) Depth of content knowledge b) Effective critical thinking and problem solving c) Effective oral and written communications

4. Course materials.
 - a. Text: *Principles of Accounting* Needles, Powers, Crosson, South-Western Cengage Learning, 2014, 12th Edition.

b. Articles

- i. Healy, P. and J. Wahlen. 1999. A Review of the Earnings Management Literature and its Implications for Standard Setting. *Accounting Horizons* (December): 365-383.
- ii. Watts, R.L. 2003. Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons* (September): 207-221.
- iii. Watts, R.L. 2003. Conservatism in Accounting Part II: Evidence and Research Opportunities. *Accounting Horizons* (December): 287-301.
- iv. Botosan, C. A. 2006. Disclosure and Cost of Capital: What do we know? *Accounting and Business Research* International Accounting Policy Forum: 31-40.
- v. Biddle, G.C., R.M. Bowen, and J.S. Wallace. 1999. Evidence on EVA®. *Journal of Applied Corporate Finance* 12(2): 69-79.
- vi. Balakrishnan, R., E. Labro, and K. Sivaramakrishnan. 2012. Product Costs as Decision Aids: An Analysis of Alternative Approaches (Part 1). *Accounting Horizons* 26(1): 1-20.
- vii. Balakrishnan, R., E. Labro, and K. Sivaramakrishnan. 2012. Product Costs as Decision Aids: An Analysis of Alternative Approaches (Part 2). *Accounting Horizons* 26(1): 21-41.
- viii. Amihud, Y. and H. Mendelson. 2012. Liquidity, the Value of the Firm, and Corporate Finance. *Journal of Applied Corporate Finance* 24(1): 17-32.

5. Weekly outline of content.

Week	Topic	Coverage
1	Introduction to Financial Statements and Accounting Principles Fundamental Interpretations Made from Financial Statements The Accounting Cycle and Transaction Analysis	2.5 hours
2	Completing the accounting cycle Foundations of Financial Reporting and Classified Balance Sheet	2.5 hours
3	Accounting for Merchandising Operations Accounting for Inventories	2.5 hours
4	Cash and Cash Control Accounting for Receivables	2.5 hours
5	Analysis of Property, Plant, and Equipment & Other Noncurrent Assets	2.5 hours
6	Analysis of Current Liabilities Accounting for Corporations	2.5 hours
7	Analysis of Long-Term Liabilities	2.5 hours
8	Statement of Cash Flows	2.5 hours
9	Financial Statement Analysis	2.5 hours
10	Managerial Accounting and Cost Concepts	2.5 hours
11	Cost-Volume-Profit Analysis	2.5 hours
12	The Budgeting Process Flexible Budgets and Performance Analysis	2.5 hours
13	Standard Costing and Variance Analysis	2.5 hours
14	Short-Run Decision Analysis	2.5 hours
15	Group presentations and exams	2.5 hours
16	Final exam	2 hours

	Total	37.5 hours + 2-hour final exam
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6. Assignments and evaluation, including weights for final course grade.

May vary by instructor.

Mid-Term Exam	200 points
Homework Assignments	200 points
Quizzes	100 points
Group Project and Presentation – will involve the analysis of a corporation using financial performance measure tools.	100 points
Final Exam	300 points
Total Possible	900

7. Grading scale. May vary by instructor.

810 – 900 points = A

720 – 809 points = B

630 – 719 points = C

540 – 629 points = D

Below 540 points = F

8. Correlation of learning objectives to assignments and evaluation.

Objective	Mid-Term Exam	Homework Assignments	Quizzes	Group Project and Presentation	Final Exam
1	X	X	X	X	X
2	X	X	X	X	X
3		X		X	
4	X	X	X	X	X
5	X	X	X	X	X

Date approved by the department or school: March 3, 2015

Date approved by the college curriculum committee: March 11, 2015

Date approved by the Honors Council (if this is an honors course):

Date approved by CAA: CGS: