# Academic Affairs - Course Proposal Form

**Academic Unit:** BUSINESS  
**Associate Dean:** Richard Guarino

**Type of Course Proposal:**
- New _X_  
- Change _X_  
- Deletion _X_

**Does this course fulfill a requirement for single-subject or multiple subject credential students?**  
Yes _X_  
No _X_

**For Catalog Copy:**  
Yes _X_  
No _X_

**CCE:** Yes _X_  
No _X_

**Date:** May 5, 2005

**Semester Effective:**  
Fall  
Spring _X_  
2006

**Prefix & No.**  
IMBA 210

**Title:**  
Managerial Accounting

**Units:**  
3

### JUSTIFICATION:

The IMBA program is designed to develop participants’ critical thinking and analysis skills in cost accounting as well as their abilities to support the strategic directions as their organizations’ attempt to deal with global competition, economic volatility, and fluid organizational structures.

This course is designed to provide opportunities for developing the skills necessary to formulate and implement strategic accounting control systems.

### NEW COURSE DESCRIPTION: *(Not to exceed 80 words, and language should conform to catalog copy.)*

See [http://www.csus.edu/acaf/univmanual/crpspl.htm](http://www.csus.edu/acaf/univmanual/crpspl.htm) - Guidelines for Catalog Course Description

A consistent emphasis on managerial accounting and reporting is cost identification, allocation and control. This course expands the traditional view of accounting to include an examination of the integration of the historic three tools with cost elements. This expanded view would include environmental and political costs, compliance with multinational reporting standards, tax compliance and treaty costs.

### Note:

**Prerequisite:**

**Corequisite:**

**CAN (California Articulation Number):**

**Graded:** Letter _X_  
Credit/No Credit _X_

**Instructor Approval?**  
Yes _X_  
No _X_

**Course Classification:**  
Title for SIS+ (not more than 25 characters)  
Mgrl Accounting

**Cross Listed?**  
Yes _X_  
No _X_

**If yes, with what course:**

**How Many Times Can This Course be Taken for Credit?**  
One time
FOR NEW COURSE PROPOSALS OR SUBSTANTIVE CHANGES ONLY:

**Description of the Expected Learning Outcomes:** Describe outcomes using the following format: “Students will be able to: 1), 2), etc.” See the example at http://www.csus.edu/acaf/example.htm

Students will be able to:

1) Analyze and develop plans for cost accounting,
2) Explain the global perspective of the role accounting control systems in a global market place, and
3) Evaluate strategic perspectives of cost elements.

**Attach a list of the required/recommended course readings and activities [Note: it is understood that these are updated and modified as needed by the instructor(s).] This attachment should be forwarded only to your Dean's office, not Academic Affairs.**

**Assessment Strategies:** A description of the assessment strategies (e.g., portfolios, examinations, performances, pre- and post-tests, conferences with students, student papers) which will be used by the instructor to determine the extent to which students have achieved the learning outcomes noted above:

Flexibility will be given to the instructor to assess student learning outcomes by imbedded assessment methods, such as pre- and post-tests, performance evaluation, and evaluation of student papers.

For whom is this course being developed?
Majors in the Dept___ Majors of other Depts___ Minors in the Dept___ General Education___ Other_X___

Is this course required in a degree program (major, minor, graduate degree, certificate)? Yes_X_ No___
If yes, identify program(s): IMBA

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer facilities, faculty, etc.)? Yes___ No__ X___
If yes, attach a description of resources needed and verify that resources are available.

Indicate which department or programs will be affected by the proposed course (if any). IMBA program

The Department Chair's signature below indicates that affected programs have been sent a copy of this proposal form.

**Approvals:** If proposed change, new course or deletion is approved, sign and date below. If not approved, forward without signing to the next reviewing authority, and attach an explanatory memorandum to the original copy.

<table>
<thead>
<tr>
<th>Signatures:</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate Dean:</td>
<td>8/2/2010</td>
</tr>
<tr>
<td>College Dean:</td>
<td>8/9/2010</td>
</tr>
<tr>
<td>CPSP (for school personnel courses ONLY)</td>
<td></td>
</tr>
<tr>
<td>Director of Curriculum, Assessment &amp; Accreditation</td>
<td></td>
</tr>
<tr>
<td>(for the Vice President for Academic Affairs)</td>
<td></td>
</tr>
</tbody>
</table>

Distribution: Academic Affairs (original and two copies) Department Chair and College Dean. A copy of this form should be e-mailed, along with the hard copies, as an attachment to lovinesd@csus.edu by the Dean's office after it is approved at that level.

CONDITIONAL APPROVAL
8/31/2010
IMBA 210 Course Outline

Managerial Accounting

Course Description

A consistent emphasis on managerial accounting and reporting is cost identification, allocation and control. This course expands the traditional view of accounting to include an examination of the integration of the historic three tools with cost elements. This expanded view would include environmental and political costs, compliance with multinational reporting standards, tax compliance and treaty cost.

Learning Objectives

This course will develop the student's basic skills at cost management, provide a global perspective of the role of accounting control systems in a global market place, and create a strategic perspective of cost elements.

List of Topics

The course will address:

- Key elements of an effective managerial accounting system
- Strategic elements of cost including environmental costs, political costs, compliance with multinational reporting standards, tax compliance
- Legal environment as it relates to reporting and disclosure
- Ethical issues related to control, reporting and disclosure

Suggested Textbook(s) Articles

The instructor will determine the appropriate text(s) for this course.