CM 250: CONSTRUCTION ACCOUNTING

In Workflow

1. CM Committee Chair (figgess@csus.edu)
2. CM Chair (figgess@csus.edu)
3. ECS College Committee Chair (tongren.zhu@csus.edu)
4. ECS Dean (arad@csus.edu)
5. Academic Services (catalog@csus.edu)
6. Senate Curriculum Subcommittee Chair (curriculum@csus.edu)
7. Dean of Graduate (s.storms@csus.edu)
8. Dean of Undergraduate (gardner@csus.edu)
9. Catalog Editor (catalog@csus.edu)
10. Registrar's Office (k.mcfarland@csus.edu)
11. PeopleSoft (PeopleSoft@csus.edu)

Approval Path

1. 2026-10-02T17:38:43Z
   Gareth Figgess (figgess): Approved for CM Committee Chair
2. 2026-10-02T20:03:52Z
   Gareth Figgess (figgess): Approved for CM Chair
3. 2026-10-16T17:56:20Z
   Tongren Zhu (tongren.zhu): Approved for ECS College Committee Chair
4. 2026-10-16T18:22:37Z
   Behnam Arad (arad): Approved for ECS Dean

New Course Proposal

Date Submitted: 2026-10-02T16:47:00Z

Viewing: CM 250 : Construction Accounting

Last edit: 2026-10-16T17:56:15Z

Changes proposed by: Gareth Figgess (204959824)

Contact(s):

Name (First Last)	Email	Phone 999-999-9999
Gareth Figgess	figgess@csus.edu	916 278 6616

Catalog Title:
Construction Accounting

Class Schedule Title:
Construction Accounting

Academic Group: (College)
ECS - Engineering & Computer Science

Academic Organization: (Department)
Construction Management

Will this course be offered through the College of Continuing Education (CCE)?
No

Catalog Year Effective:
Fall 2027 (2027/2028 Catalog)

Subject Area: (prefix)
CM - Construction Management

Catalog Number: (course number)
250

Course ID: (For administrative use only.)
TBD

Units:
3

Is the ONLY purpose of this change to update the term typically offered or the enforcement of existing requisites at registration?
No

In what term(s) will this course typically be offered?
Fall, Spring

Does this course require a room for its final exam?
Yes, final exam requires a room

Does this course replace an existing experimental course?
No

This course complies with the credit hour policy:
Yes

Justification for course proposal:
This is a new course as a part of the Construction Management Master's Degree program. It is a critical area that CM Masters students need as a part of their academic preparation.

Course Description: (Not to exceed 90 words and language should conform to catalog copy.)
Accounting and financial control systems used in construction organizations, with emphasis on project-based financial management, job cost systems, work-in-progress (WIP) reporting, revenue recognition, budgeting, forecasting, and internal decision-making. Analysis of accounting issues arising from long-duration contracts, progress billings, retainage, change orders, equipment costing, subcontract administration, and cash flow impact. The course integrates accounting principles with project management practice to interpret financial information for operational and strategic decisions. 3 Units.

Are one or more field trips required with this course?
No

Fee Course?
No

Is this course designated as Service Learning?
No

Is this course designated as Curricular Community Engaged Learning?
No

Does this course require safety training?
No

Does this course require personal protective equipment (PPE)?
No

Does this course have prerequisites?
Yes

Prerequisite:
Graduate standing in Construction Management, or instructor permission.

Prerequisites Enforced at Registration?
Yes

Does this course have corequisites?
No

Graded:
Letter

Approval required for enrollment?
Department Approval

Course Component(s) and Classification(s):
Seminar

Seminar Classification
CS#05 - Seminar (K-factor=1 WTU per unit)
Seminar Units
3

Is this a paired course?
No

Is this course crosslisted?
No

Can this course be repeated for credit?
No

Can the course be taken for credit more than once during the same term?
No

Description of the Expected Learning Outcomes and Assessment Strategies:

List the Expected Learning Outcomes and their accompanying Assessment Strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers). Click the plus sign to add a new row.

	Expected Learning Outcome	Assessment Strategies
1	Explain how construction accounting differs from accounting systems used in non-project-based businesses.	In-class activities, Discussion, Quizzes, Exams, Homework
2	Analyze construction contract revenue recognition using performance obligations and over-time performance models	In-class activities, Discussion, Quizzes, Exams, Homework
3	Prepare and evaluate WIP schedules, including percent complete, earned revenue, overbillings, under-billings, and profit fade or gain.	In-class activities, Discussion, Quizzes, Exams, Homework
4	Assess the financial implications of retainage, stored materials, change orders, claims, contingencies, and disputed amounts.	In-class activities, Discussion, Quizzes, Exams, Homework
5	Evaluate labor burden, equipment, materials, subcontract, and indirect cost information for project control.	In-class activities, Discussion, Quizzes, Exams, Homework
6	Evaluate project and company cash flow, liquidity, working capital, financing needs, and financial risk.	In-class activities, Discussion, Quizzes, Exams, Homework
7	Interpret contractor financial statements, backlog, bonding capacity, and construction-specific performance indicators.	In-class activities, Discussion, Quizzes, Exams, Homework
8	Use forecast-at-completion and cost-to-complete information to identify project risk and support management decisions.	In-class activities, Discussion, Quizzes, Exams, Homework
9	Communicate construction financial information clearly to project managers, executives, owners, sureties, lenders, and auditors.	In-class activities, Discussion, Quizzes, Exams, Homework

For whom is this course being developed?
Majors in the Dept
Other

Is this course required in a degree program (major, minor, graduate degree, certificate?)
Yes

Has a corresponding Program Change been submitted to Workflow?
Yes

Identify the program(s) in which this course is required:

Programs:
MS in Construction Management

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer)?

No

Will there be any departments affected by this proposed course?

No

I/we as the author(s) of this course proposal agree to provide a new or updated accessibility checklist to the Dean's office prior to the semester when this course is taught utilizing the changes proposed here.

I/we agree

University Learning Goals

Graduate (Masters) Learning Goals:

Disciplinary knowledge
Communication
Critical thinking/analysis
Information literacy
Professionalism

Is this course required as part of a teaching credential program, a single subject, or multiple subject waiver program (e.g., Liberal Studies, Biology) or other school personnel preparation program (e.g., School of Nursing)?

No

Is this a Graduate Writing Intensive (GWI) course?

No

Please attach any additional files not requested above:

CM 250 Construction Accounting.pdf

Key: 15632