Submitted by: Lance Gentry  
Date Prepared: January 28, 2015

Department/Discipline(s) and Course Number(s): ACCT 304 (from BUAD 333)

Course Title: Cost/Managerial Accounting

Type of change (check all applicable):
Number* X Title_____ Credits_____ Description___ Prerequisites _____ Deletion_____ Cross list**____

*This course number must be approved by the Office of the Registrar before the proposal is submitted.

**To cross list courses between departments/colleges, there should be two cover sheets submitted with the proposal – one by the chair of each department with signatures from the relevant College Curriculum Committee Chair.

Effective Date: FALL Semester, Year: Fall 2015

Current Catalog Entry

The material in this course concentrates of the principles and procedures for planning and controlling routine and non-routine decisions, setting policy, and performing long-range planning. The course focuses on cost behavior, standard costing, flexible budgeting, cost allocation, performance measurement, and analysis for decision-making.

Proposed Catalog Entry

Perquisite: ACCT 102 OR 110 OR equivalent. The material in this course concentrates of the principles and procedures for planning and controlling routine and non-routine decisions, setting policy, and performing long-range planning. The course focuses on cost behavior, standard costing, flexible budgeting, cost allocation, performance measurement, and analysis for decision-making.

JUSTIFICATION (including impact on majors, minors, concentrations, and general education courses within the University curriculum; attach additional pages if required)

The College of Business is renaming all of the discipline-specific classes to clearly communicate which classes belong to which business disciplines. It should make it much easier for students to find and schedule classes of interest to them.

TRANSITION PLAN (describe how will students who are in Catalogs where the course is required for a major be accommodated; attach additional pages if required)

We have discussed this with both the registrar and our advisor and there should be zero adverse impact. Since the same classes will be offered under a more precise name, students under the old catalog can simply substitute the new class for the old (for example, if a student needs BUAD 310, he or she will substitute MKTG 301).

In addition, ACCT 304 already exists as Cost Accounting for the former BPS program. Having one course description for our Cost Accounting class will simply our course offerings.

Approvals

Department Chair  Ken Machande  Date: January 28, 2015

College Curriculum Chair  Nichole Phillips  Date: January 30, 2015

Expedited course changes are posted for a 10-class day comment period. If no comments are raised during that time, the proposal becomes final. All expedited proposals approved in this way will be noted on the UCC web site.

If comments are raised, the proposal may be reviewed by the UCC and then approved or it may be returned to the CCC for additional deliberation (as required).