## NEW COURSE PROPOSAL FORM

**TO:** STUDENT ASSESSMENT COMMITTEE

**ACADEMIC AREA:** BUSINESS AND TECHNOLOGY

**PROPOSEd by**: Associate Dean Dennette Foy and Leroy Z. Bugger, Professor of Accounting

**PRESENTER:** Associate Dean Dennette Foy

**DATE:** 11/19/2010

**COURSE PREFIX, NUMBER AND TITLE:**

### ACG3103, Intermediate accounting

### SECTION I

**COURSE INFORMATION: TYPE iN THE APPROPRIATE INFORMATION FOR EACH ITEM:**

**DEPARTMENT: Professional and technical studies**

**COURSE PREREQUISITE(S):** acg2011

**MINIMUM GRADE OF prereqUISITE(s):** c

**COURSE COREQUISITE(S):** none

**COURSE CREDITS OR CLOCK HOURS:** 3

**credit type: COLLEGE CREDIT (TRANSFERABLE)**

**CONTACT HOURS:** 12

**COURSE DESCRIPTION:**

This course studies the accounting model, concepts, standards and principles underlying the measurement and reporting of financial position, along with financial statement preparation. The major instructional emphasis is placed on a systematic and in-depth study of the financial statements and underlying records with special attention given to the elements composing working capital, investments and assets. This is a sequence course; ACG3103 + ACG3113 + ACG4123.

**GENERAL TOPIC OUTLINE:**

# Financial Reporting Standard Setting

* + Conceptual Framework
  + Accounting Information Process
  + Time Value of Money
  + Current Assets
  + Plant, Property and Equipment
  + Other Assets
  + Financial Statements

**LEARNING OUTCOMES:**

TYPE IN ALL OF THE LEARNING OUTCOMES, ASSESSMENTS AND GEN ED COMPETENCIES AS THEY SHOULD BE DISPLAYED IN THE SYLLABUS

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| **LEARNING OUTCOMES** | **ASSESSMENTS**  **Successfully complete one or more of the following assessments:**  **Objective tests, quizzes, or essays tests with embedded questions;**  **Written and/or oral presentations.**  **Group projects and case studies.**  **Comprehensive final exam.** | **GENERAL EDUCATION COMPETENCIES** |
| **Analyze the issues and development of financial accounting standard setting.** | COM |
| **Assess the objectives, the qualitative characteristics, the elements, and the basic concepts supporting the conceptual framework underlying financial accounting.** | COM |
| **Prepare general journal entries, post to the ledger, complete worksheets, and journalize adjusting, closing, and reversing entries.** | QR / TIM |
| **Apply the concept of the time value of money to accounting applications.** | CT |
| **Analyze and report cash, receivables, inventories, and other current assets.** | QR / TIM |
| **Prepare, generate, and evaluate reports for the acquisition, use, and retirement of operational assets.** | QR / TIM |
| **Analyze, record, and summarize activities related to intangible assets and deferred charges.** | QR / TIM |
| **Prepare and analyze financial statements to include an income statement, a retained earnings statement, a balance sheet, and a statement of changes in financial position.** | CT /  TIM |

### SECTION II

**ICS CODE FOR THIS COURSE:** ADVANCED AND PROFESSIONAL - 1.15.05 - BUSINESS AND MANAGEMENT

**IF YOU INTEND TO RESTRICT STUDENT REGISTRATION BASED ON THE STUDENTS’ MAJOR(S), ENTER ALL APPLICABLE MAJOR RESTRICTION CODE(S):** No

**GRADE MODE:** STANDARD GRADING

**IS THIS A GENERAL EDUCATION COURSE?** NO

**IS THIS A WRITING INTENSIVE COURSE?** NO

**iS THIS AN HONORS COURSE?** NO

**IS THIS A REPEATABLE COURSE?** NO

**IF SO, WHAT IS THE MAXIMUM NUMBER OF CREDITS A STUDENT CAN EARN FOR THIS COURSE?** n/a

**DO YOU EXPECT TO OFFER THIS COURSE THREE TIMES OR LESS?** NO

**WILL THIS NEW COURSE HAVE AN IMPACT ON OTHER COURSES, PROGRAMS OR DEPARTMENTS?** NO

**eXPLAIN:**

this course is a required course for bas in supervision and management – accounting track

**IF YES, HAVE YOU DISCUSSED THIS PROPOSAL WITH ANYONE (FROM OTHER DEPARTMENTS AND/OR PROGRAMS) REGARDING THE IMPACT? WERE ANY AGREEMENTS REACHED?**

Course was developed in collaboration with Professor earl biggett, professor sam king, and associate Dean dennette foy.

**DO YOU ANTICIPATE THAT STUDENTS WILL BE TAKING ANY OF THE PREREQUISITES LISTED FOR THIS COURSE IN DIFFERENT PARTS OF THE SAME TERM?** NO

**IS ANY COREQUISITE LISTED ON THIS COURSE ALSO LISTED AS A COREQUISITE ON ITS PAIRED COURSE?** NO

eXAMPLE: CHM 2032 IS A COREQUISITE FOR CHM 2032L AND CHM 2032L IS A COREQUISITE FOR CHM 2032.

### SECTION III

**PROVIDE JUSTIFICATION FOR CURRICULUM ACTION (OTHER EXPLANATORY INFORMATION):**

this course is a required course for bas in supervision and management – accounting track

**NOTE:**

CHANGES FOR THE UPCOMING FALL TERM MUST BE SUBMITTED AND APPROVED NO LATER THAN THE FEBRUARY CURRICULUM COMMITTEE MEETING PRIOR TO THE START OF THE NEXT ACADEMIC YEAR. CHANGES DURING MID-SCHOOL YEAR ARE NOT ALLOWED. EXTREME CIRCUMSTANCES WILL REQUIRE APPROVAL FROM THE VICE PRESIDENT OF ACADEMIC AND STUDENT AFFAIRS TO BEGIN IN THE SPRING TERM. THE PROPOSED CHANGES MUST BE PRESENTED AND APPROVED BY THE SEPTEMBER CURRICULUM COMMITTEE PRIOR TO THE SPRING SEMESTER.

**EXCEPTION:**   
COURSES PUBLISHED IN THE 2010-2011 CATALOG THAT ARE PENDING CURRICULUM APPROVAL WILL BE EFFECTIVE SPRING 2011.

**TERM IN WHICH PROPOSED ACTION WILL TAKE PLACE:** SELECT EFFECTIVE TERM TYPE OTHER

VPASA SIGNATURE (IF NECESSARY) TO APPROVE CURRICULUM ACTION MID-YEAR:

Microsoft Office Signature Line... APPROVED EFFECTIVE TERM

**FACULTY ENDORSEMENTS:**PLEASE SEPARATE FACULTY MEMBERS WITH A COMMA (,)

Leroy Bugger, Earl Biggett, Sam King

**DEPARTMENT CHAIR / PROGRAM COORDINATOR ENDORSEMENT:**

Doug Nay PLEASE SELECT TODAY’S DATE.

**ASSOCIATE / ACADEMIC DEAN ENDORSEMENT:**

DENnette foy PLEASE SELECT TODAY’S DATE.

**STUDENT ASSESSMENT COMMITTEE CHAIR ENDORSMENT:**

 PLEASE SELECT TODAY’S DATE.

**DISTRICT DEAN OF INSTRUCTION ENDORSEMENT:**

 PLEASE SELECT TODAY’S DATE.

AFTER REVIEWING AND SIGNING THIS PROPOSAL, THE DISTRICT DEAN WILL RETURN THE PROPOSAL TO THE DEPARTMENT CHAIR OR PROGRAM COORDINATOR WILL SUBMIT THE PROPOSAL TO THE VPASA OFFICE.

THE DEPARTMENT CHAIR/PROGRAM COORDINATOR WILL SEND THIS PROPOSAL ALONG WITH ANY OTHER PROPOSALS FROM HIS/HER DEPARTMENT BEING SUBMITTED FOR REVIEW BY THE CURRICULUM COMMITTEE TO THE STUDENT ASSESSMENT COMMITTEE FOR REVIEW. ONCE APPROVED BY THE STUDENT ASSESSMENT COMMITTEE, SUBMIT THE PROPOSAL(S) TO THE OFFICE OF THE VICE PRESIDENT OF ACADEMIC AND STUDENT AFFAIRS AT LEAST TWO FRIDAYS PRIOR TO THE NEXT SCHEDULED CURRICULUM COMMITTEE MEETING.

FOR MORE DETAILS, PLEASE REFER TO THE CURRICULUM COMMITTEE GUIDELINES, CURRICULUM PROCESS FLOW CHART AND THE CRITICAL DATES TABLE BY CLICKING CURRICULUM COMIITTEE ON THE FACULTY/STAFF LINK FROM THE EDISON HOMEPAGE (CLICK ON THE CURRICULUM PROCESS LINK).

REVISED: 8/25/10