

**Curriculum Course Request Change Course ACTY 3220 - B-2020-ACTY-27; effective term: 202140**

Date of request: 10-OCT-2020

Request ID: B-2020-ACTY-27

College: B

Department: ACTY

Initiator name: Dawn Mason

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Proposed effective term: 202140

Does course need General Education approval?: N

Will course be used in teacher education?: N

If 5000 level course, prerequisites apply to: U

Proposed course data:

Change Course ACTY 3220

Specific Course Change type selected: Description

Specific Course Change type selected: Pre or Co-requisites

Specific Course Change type selected: Type of Class

1. Existing course prefix and number:

ACTY 3220

2. Existing course prerequisites:

Prerequisites and Restrictions:

(ACTY 2110 Minimum Grade of CB OR

ACTY 211 Minimum Grade of CB) AND

(ACTY 2100 Minimum Grade of CB OR

ACTY 210 Minimum Grade of CB)

3. Proposed course prerequisites:

ACTY 2100 AND ACTY 2110

4. Existing course corequisites:

No Corequisites exist for ACTY 3220 in term 202140.

5. Proposed course corequisites:

none

6. Proposed course prerequisites that may be taken concurrently (before or at the same time):

none

7. Minimum grade for prerequisites (default grades are D for Undergrad and C for Grad):

ACTY 2100, minimum grade of C, and

ACTY 2110, minimum grade of C

8. Do prerequisites and corequisites for 5000-level courses apply to undergraduates, graduates, or both?

Not Applicable

9. Select class type:

Lecture/Lab/Discussion

10. How many contact hours per week for this course?

3

A. Please choose Yes or No to indicate if this class is a Teacher Education class:

No

B. Please choose the applicable class level:

Undergraduate

C. Please respond Yes if this is a current general education course and/or a course being submitted for the new WMU Essential Studies program. Please respond No if it is neither.

No

D. Explain briefly and clearly the proposed improvement.

Change description to add bridge process/assignment.

Change minimum pre-requisite grades from 'CB' to 'C'.

Change type of class to lecture/lab/discussion.

E. Rationale. Give your reason(s) for the proposed improvement. (If your proposal includes prerequisites, justify those, too.).

Reducing the minimum pre-requisite grades to a "C" for both ACTY 2100 and ACTY 2110, and adding a bridge process/assignment to the course description better reflects the preparation needed for a student to be successful in this course.

Changing the class type to lecture/lab/discussion provides additional flexibility in delivery methods to better meet the needs of students.

F. List the student learning outcomes for the proposed course or the revised or proposed major, minor, or concentration. These are the outcomes that the department will use for future assessments of the course or program.

Course learning objectives:

1. Explain and summarize the important characteristics of cost management systems and types of decisions that cost management systems can support.
2. Apply, differentiate, and evaluate appropriate cost management tools used for managerial decisions, control, and performance reporting.
3. Prepare various management reports using cost information and analyze revenue, cost, or other relevant information for managerial decision making using relevant technology tools.

G. Describe how this curriculum change is a response to student learning assessment outcomes that are part of a departmental or college assessment plan or informal assessment activities.

Not applicable (no change)

H. Effect on other colleges, departments or programs. If consultation with others is required, attach evidence of consultation and support. If objections have been raised, document the resolution.

Demonstrate that the program you propose is not a duplication of an existing one.

Not applicable (no change)

I. Effect on your department's programs. Show how the proposed change fits with other departmental offerings.

Not applicable (no change)

J. Effects on enrolled students: are program conflicts avoided? Will your proposal make it easier or harder for students to meet graduation requirements? Can students complete the program in a reasonable time? Show that you have considered scheduling needs and demands on students' time. If a required course will be offered during summer only, provide a rationale.

This change will help to better prepare students to be successful in this course, which will make it easier for them to meet graduation requirements.

K. Student or external market demand. What is your anticipated student audience? What evidence of student or market demand or need exists? What is the estimated enrollment? What other factors make your proposal beneficial to students?

Not applicable (no change)

L. Effects on resources. Explain how your proposal would affect department and University resources, including faculty, equipment, space, technology, and library holdings. Tell how you will staff additions to the program. If more advising will be needed, how will you provide for it? How often will course(s) be offered? What will be the initial one-time costs and the ongoing base-funding costs for the proposed program? (Attach additional pages, as necessary.)

Not applicable

M. With the change from General Education to WMU Essential Studies, this question is no longer used.

For courses requesting approval as a WMU Essential Studies course, a syllabus identifying the student learning outcomes and an action plan for assessing the student learning outcomes must be attached in the Banner Workflow system.

Not Applicable

N. (Undergraduate proposals only) Describe, in detail, how this curriculum change affects transfer articulation for Michigan community colleges. For course changes, include detail on necessary changes to transfer articulation from Michigan community college courses. For new majors or minors, describe transfer guidelines to be developed with Michigan community colleges. For revisions to majors or minors, describe necessary revisions to Michigan community college guidelines. Department chairs should seek assistance from college advising directors or from the admissions office in completing this section.

No change

O. Current catalog copy:

A study of the accounting methodology and concepts that have been developed to serve managers in decision-making

for planning and control. This course covers budgeting, standard cost variance analysis, incremental analysis, cost

and profit analysis, relevant costing, and product costing concepts and practices.

Prerequisites & Corequisites: Prerequisite: ACTY 2100 and ACTY 2110 with a grade of 2.5 ('CB') or better.

Credits: 3 hours

Restrictions: This course is restricted to the following:  
minors in Accountancy; or majors in Accountancy, General  
Business, Management, Integrated Supply Management,  
Leadership and Business Strategy. or Public  
Administration: Business.

P. Proposed catalog copy:

A study of the accounting methodology and concepts that have been developed to serve managers in decision-making

for planning and control. This course covers budgeting, standard cost variance analysis, incremental analysis, cost

and profit analysis, relevant costing, and product costing concepts and practices. In addition, this course may require successful completion of a Bridge process/assignment.

Prerequisites & Corequisites: Prerequisite: ACTY 2100 and ACTY 2110 with a grade of 'C' or better.

Credits: 3 hours

Restrictions: This course is restricted to the following:  
minors in Accountancy; or majors in Accountancy, General  
Business, Management, Integrated Supply Management,  
Leadership and Business Strategy, or

