



CATALOG YEAR 2012-2013

COLLEGE/SCHOOL/SECTION: SSB/Graduate/Prerequisite _____

Course: Add: ___ Delete: ___
(check all that apply) Change: Number ___ Title ___ SCH ___ Description ___ Prerequisite

Response Required: New course will be part of major ___ minor ___ as a required ___
or elective ___ course

Response Required: New course will introduce ___, reinforce ___, or apply ___ concepts

If new, provide Course Prefix, Number, Title, **Measurable** Student Learning Outcomes, SCH Value, Description, prerequisite, and lecture/lab hours if applicable. If in current online catalog, provide change and attach text with changes in red and provide a brief justification.

Program: Delete: ___ Add: ___ Change: ___ Attach new/changed Program of Study description and 4-year plan. If in current online catalog, provide change and attach text with changes in red.

Minor: Add: ___ Delete: ___ Change: ___ Attach new/changed minor. If in current online catalog, provide change and attach text with changes in red.

College Introductory Pages: Add information: ___ Change information: ___
Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Other: Add information: ___ Change information: ___ Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

ACC 5325

Seminar in Managerial Accounting

Three semester hours.

An in-depth study of the theories and concepts upon which managerial accounting is based, including foundations in accounting, organizational behavior and the decision sciences. Emphasis upon understanding how accounting, behavioral, and decision theories are combined to form the basis for an effective managerial accounting system within the context of the business entity. Topics covered include activity-based costing, cost allocation methodology, use of cost pools, two-stage cost assignment, capacity issues, and target costing. Prerequisite: ACC ~~3340 5300~~ or equivalent with a grade of "C" or better.

Approvals:

Signature

Date

Chair

Jacqueline Mayfield

2-10-12

Department Curriculum Committee

Chair

Jacqueline Mayfield

2-10-12

Department

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Chair

Ken Wang

2-10-12

College Curriculum Committee

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Dean

R. Stephen Sears

2/15/2012

04/2011