

Course Material Submission Form OAN Match Definition Form

Today's Date: 3/1/07

Use this table to specify institutional data	
College/University:	Northwest State Community College
Name and title of individual submitting on behalf of the college/university	
Name:	Linda Carr
Title:	Chief Learning Officer
Address:	22600 State Route 34
Email:	lcarr@norhtweststate.edu
Phone:	419-267-1331
Fax:	419-267-3878

Indicate the reason for this submission:

New Course Match
 Revised Materials - Faculty review panel requested clarification
 Revised Materials - Institution submitting additional information
 Revised Materials - Course content revised by institution, including situations of both content and credit hour change
 Revised Materials - Other

Describe specific revisions being made for "Revised Materials" submissions:
 Course learning outcomes and required topics have been revised.

Institutional Notes to Faculty Panel (the institution is encouraged to add any additional clarifications for this submission):

Table 1 – Use this table to describe the course match for which materials are being submitted for the first time or revised.

Proposed effective year and term of match (Final effective date will depend on actual approval of match by faculty panel. Effective Year and Term is the first term in which students taking the course will receive matching credit.)

Semester institutions complete this row:
 2007 Academic Year Summer Autumn Spring

Quarter institutions complete this row:
 20 Academic Year Summer Autumn Winter Spring

Ohio Articulation	OBU002
--------------------------	---------------

Number (OAN) (Use a separate form for each OAN.):	
Number of courses in the match:	1 (up to 10)
Current status of match:	<input type="checkbox"/> First time submission
	<input type="checkbox"/> Approved <input type="checkbox"/> Submitted <input checked="" type="checkbox"/> Disapproved <input type="checkbox"/> Error <input type="checkbox"/> Resubmitted <input type="checkbox"/> Pending <input type="checkbox"/> Error with enrollment <input type="checkbox"/> Not submitted
Course or Courses being matched to or currently matched to the OAN listed above. (Course Numbers must be exactly what will appear on a student's transcript.):	Course Number
	1. ACC112 Managerial Accounting
	2.
	3.
	4.
	5.
	6.
	7.
	8.
	9.
10.	

Table 2 - Use this table to submit course materials for the first time or to revise previously submitted course materials. You must submit each course in a separate form, repeating the match definition information in Table 1 above for each form submitted.

Course Number. (Course Numbers must be exactly what will appear on a student's transcript.):	ACC112	Course Title:	Managerial Accounting
Hours (be sure that the hours for this course matches the hours in the OAN.)			
<input checked="" type="checkbox"/> Semester Hours		<input type="checkbox"/> Quarter Hours	
Total Credit Hours	4	Lecture Hours	4
		Laboratory Hours (if applicable)	0
Course Placement in Major:		<input checked="" type="checkbox"/> Major Requirement <input type="checkbox"/> Major Elective <input type="checkbox"/> Other	
Pre-Requisite Course work (if applicable) (Be sure this is consistent with the OAN definition): ACC111 with a "C" or better			
Catalog/Course Description: This course begins with the Statement of Cash Flows and then focuses on managerial topics. These areas of study include: job order and process costing, activity based costing, cost behavior and cost volume profit analysis, budgeting, variance analysis, evaluation for decentralized operations, differential analysis, and product pricing, and capital investment analysis.			
Texts/Outside Readings/Ancillary Materials (Be sure that the text meets performance expectations): Accounting Principles, by Warren, Reeve, and Fess, 21st Edition			

Working Papers, Calculator
Comprehensive Problems

Course Objectives and/or Plan of Work:

(Provide a clear indication of how the course objectives align with the matched OAN's learning outcomes. This will facilitate the faculty panel course review process.)

Summary of Learning Objectives

1. Understand the differing information needs of internal management and external users of financial information
2. Appreciate the role of managerial accounting in management contexts of planning, control, decision making, and performance evaluation
3. Understand basic managerial accounting terminology and concepts
4. Apply basic managerial accounting concepts to problems of management planning, control, decision making, and performance evaluation
5. Appreciate the relevance of other disciplines to the process of providing information for management planning, control, decision making, and performance evaluation

Description of Assessment and/or Evaluation of Student Learning (The

assessment plan needs to be appropriate for the expected rigor of the course) :

Grading

Test I	100 points	A = 90%+ of total points
Test II	100 points	B = 80 - 89% of total points
Test III	100 points	C = 70 - 79% of total points
Test IV	100 points	D = 60 - 69% of total points
Quizzes	100 points	F = less than 60% of total points
Homework	?	
Comp. Problems	<u>50</u> points	
Total	550 points	

Homework and Quizzes

The only successful approach to learning accounting is by “doing.” You must stay current with the syllabus. Assignments will be collected randomly. Each assignment collected is worth points. Quizzes will usually be worth 25 points each. No makeups are allowed for quizzes without arrangements being made prior to the absence and homework, including the comprehensive problems are not accepted late.

Make Up exams

Make up exams are strongly discouraged and will be given only upon the presentation of a valid excuse and only if you notify me prior to the time the exam is scheduled. Validity is determined by the instructor.

Attendance & Behavior

To pass this class, attendance is mandatory as is proper classroom behavior (listening to lecture, asking questions, being prepared with completed homework, answering questions, and a respectful attitude.) Failure to follow these guidelines will result in dismissal from the classroom and failing the course.

Special Students

If you have need for special accommodations under the Americans with Disabilities Act, please

contact Mr. Dave Donaldson. An appointment can be scheduled at 419-267-1457, office A105A.

Concerning PSEO Students:

We do not provide extraordinary protection for the student who is a minor.

We do not filter or monitor the computers on our campus.

Class subject matter may contain provocative content.

FERPA rights belong to the student.

Academic Honesty

Studying together can be very beneficial and is encouraged. Exam taking, however, is not a group activity: it is designed to measure your understanding of the course material. Failure to do your own work or aiding another student's dishonesty will result in an automatic F and a report will be forwarded to the Dean's Office.

Master Syllabi and Working Syllabi (if both are used):

I. Overview of Managerial Accounting

1.00 Managerial Accounting and Business Organizations (Chapter 16 – Managerial Accounting Concepts and Principles)

1.01 Serving information needs of business management (Chapter 16 – Managerial Accounting Concepts and Principles)

1.02 Supplying information for external financial reports (Chapter 16 – Managerial Accounting Concepts and Principles)

1.03 Cost-benefit analysis for accounting systems-(Chapter 16 – Managerial Accounting Concepts and Principles)

1 .04 Ethics and integrity *-(Chapter 17 – Job Order Cost Systems, Chapter 21 –Budgeting, Chapter 22 – Performance Evaluation Using Variances from Standard Costs, Chapter 23 – Performance Evaluation for Decentralized Operations, Chapter24 –Differential Analysis and Product Pricing, Chapter 25 – Capital Investment Analysis, Chapter 27 – Cost Management for Just-in-Time Environments)

1 .05 CFOs, controllers, treasurers, and internal auditors- (Chapter 16- Managerial Accounting Concepts and Principles)

II. Cost Measurement and Decisions

2.00 Cost Concepts- (Chapter 16 – Managerial Accounting Concepts and Principles, Chapter 17 – Job Order Cost Systems, Chapter 18 – Process Cost Systems, Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis, Chapter 20 – Variable Costing for Management Analysis)

2.01 Activities, costs and cost drivers * - (Chapter 19 – Cost Behavior and Cost–Volume-Profit

Analysis)

2.02 Variable, fixed and mixed costs * - (Chapter 19 – Cost Behavior and C-V-P Analysis, Chapter 20 – Variable Costing for Management Analysis)

2.03 Direct and indirect costs * - (Chapter 16 – Managerial Accounting Concepts and Principles)

2.04 Costs functions and cost behavior * - (Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

3.00 Cost-Volume-Profit Analysis – (Chapter 19 – Cost Behavior and C-V-P Analysis)

3.01 Cost-volume-profit graphs * -(Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

3.02 Contribution margin and contribution margin ratio * -(Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis, Chapter 20-Variable Costing for Management Analysis)

3.03 Applications of cost-volume-profit analysis- (Chapter 19 –Cost Behavior and Cost_Volume-Profit Analysis)

3.04 Sales mix analysis- (Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

4.00 Measurement of Cost Behavior- (Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

4.01 Cost functions- (Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

4.02 Methods of measuring cost functions – (Chapter 19 – Cost Behavior and Cost-Volume-Profit Analysis)

4.03 Cost and the value chain

5.00 Cost Accounting Systems – (Chapter 17-Job Order Cost Systems, Chapter 18 – Process Cost Systems)

5.01 Cost accumulation and cost assignment * - (Chapter 17- Job Order Cost Systems, Chapter 18 – Process Cost Systems)

5.02 Categories of manufacturing cost * - (Chapter 16- Managerial Accounting Concepts and Principles, Chapter 17 – Job Order Cost Systems, Chapter 18 – Process Cost Systems)

5.03 Product and period costs * - (Chapter 16 – Managerial Accounting Concepts and Principles, Chapter 17 – Job Order Cost Systems)

5.04 Activity-based costing (ABC) systems * - (Chapter 24 – Differential Analysis and Product Pricing, Chapter 26 – Cost Allocation and Activity-Based Costing)

6.00 Cost and Marketing Decisions - (Chapter 23 – Performance Evaluation for Decentralized Operations, Chapter 24 – Differential Analysis and Product Pricing)

6.01 Relevant and irrelevant costs in decision contexts * - (Chapter 24 – Differential Analysis and Product Pricing)

6.02 Special order decisions - (Chapter 24 – Differential Analysis and Product Pricing)

6.03 Adding and dropping products - (Chapter 24 – Differential Analysis and Product Pricing)

6.04 Using limited resources – (Chapter 25 – Capital Investment Analysis)

6.05 Cost-plus pricing and target costing – (Chapter 24 – Differential Analysis and Product Pricing)

7.00 Cost and Production Decisions – (Chapter 24 – Differential Analysis and Product Pricing)

7.01 Opportunity, outlay, and differential cost * - (Chapter 24 – Differential Analysis and Product Pricing)

7.02 Make or buy decisions – (Chapter 24 – Differential Analysis and Product Pricing)

7.03 Processing joint products

7.04 Influence of performance measures on production decisions – (Chapter 23 – Performance Evaluation for Decentralized Operations)

8.00 Capital Investment Decisions – (Chapter 25 – Capital Investment Analysis)

8.01 Discounted cash flow analysis * - (Chapter 25 – Capital Investment Analysis)

8.02 Evaluation of individual projects—payback, return on investment, and net present value * - (Chapter 25 – Capital Investment Analysis)

8.03 Comparison of alternative projects * - Chapter 25 – Capital Investment Analysis)

8.04 Equipment replacement decisions – (Chapter 24 – Differential Analysis and Product Pricing)

8.05 Income taxes and cash flow analysis – (Chapter 25 – Capital Investment Analysis)

III. Planning and Control

9.00 Budgeting – (Chapter 21 – Budgeting)

9.01 Preparation of the master/operational budget * - (Chapter 21 – Budgeting)

9.02 Budgets and organizational behavior – (Chapter 21 – Budgeting)

9.03 Financial planning models –(Chapter 21 – Budgeting, Chapter 25 – Capital Investment Analysis)

10.00 Flexible Budgets and Variance Analysis – (Chapter 21 – Budgeting, Chapter 22 – Performance Evaluation Using Variances from Standard Costs)

10.01 Static and flexible budgets * - (Chapter 21 – Budgeting)

10.09 Standard costs and prime cost variance analysis * - (Chapter 22 – Performance Evaluation Using Variances from Standard Costs)

10.03 Standard costs and overhead variance analysis – (Chapter 22 – Performance Evaluation Using Variances from Standard Costs)

11.00 Management Control – (Chapter 23- Performance Evaluation for Decentralized Operations)

11.01 Centralized vs. decentralized organizations – (Chapter 23 – Performance Evaluation for Decentralized Operations)

11.02 Responsibility accounting—cost centers, revenue centers, profit centers, investment centers – (Chapter 23 – Performance Evaluation for Decentralized Operations)

11.03 Goal congruence, managerial effort and motivation

11.04 Performance measurement—residual income and return on investment – (Chapter 23 – Performance Evaluation for Decentralized Operations)

11.05 Non-financial measures of performance and the balanced scorecard – (Chapter 23 – Performance Evaluation for Decentralized Operations)

11.06 Transfer prices – (Chapter 23 – Performance Evaluation for Decentralized Operations)

Additional Documentation:

OBR Use

Approved-Effective Date	
Pending (i.e. Additional Information Requested)	
Disapproved	
Today's Date	

Course Material Submission Form

Instructions and notes

1. Submit completed forms to atpanels@regents.state.oh.us.
2. Use this form to define course matches and to submit new or revised course materials for faculty panel review. Please do not submit a form for multiple OANs or Courses.
3. For course renumbering and credit hour revision, remember to withdraw the old match.
4. For course renumbering and credit hour revision, you may want to include information about how the new numbers relate to the old in the Institutional Notes to the Faculty Panel.
5. Click check boxes to check the item. Text fields will expand as you enter information. Press tab to move forward through form. Press Shift-tab to move backward. Note that these tables are implemented as MS Word tables. Keep that in mind as you are copying and pasting between your syllabi and this form. It is possible to paste tables as nested tables. Use the Edit Menu "Paste as Nested Tables" selection.
6. Once you are done entering your information, save the data file. Under the File menu, choose "Save as" and then enter the name (no spaces!) of the file using the following naming conventions:
 - a. For course material submissions: **Institution-OAN-Course Number-Sequence-Version. Institution** is the 4 character HEI institution designation. **OAN** is the Ohio Articulation Number whose match is being defined or revised. **Course Number** is the **transcript** course number. **Sequence** is an indication of which course of a multi-course match is addressed in this form. The sequence is of the form (n of m) for an m-course match. For example, 1 of 1 for a single course match or 1 of 2 and 2 of 2 for a 2 course match. **Version** is a number indicating the revision number of this submission. Start with "Ver1" for the first time submission and include the "Ver".

Example:

If you are submitting course materials for Rhodes Community College MATH110 for OMT005 the name of the file would be LMTC-OMT005-MATH110-(1 of 1)-Ver1.

If you are submitting course materials for Rhodes Community College MATH111 and MATH112 for OMT006 the name of the files would be LMTC-OMT006-MATH111-(1 of 2)-Ver1 and LMTC-OMT006-MATH112-(2 of 2)-Ver1.

7. Course materials must be submitted according to timelines below:

Considering the submissions of **new** courses for TAG matches, our goal is to work toward a timeline as follows:

Submit Course Material:	Start of Term 1
Faculty Panels Review Submitted Courses:	During Term 1
Approved course is effective:	Start of Term 2
Approved course is matched for transcript processing:	Term 3

A new match will have to be approved according to the timeframes below:

Course Approval Sample Timelines

Quarter Institutions

	Summer	Autumn	Winter	Spring
Course Material Submitted for Review	By 6/1	By 8/15	By 1/1	By 3/1
Faculty Panel Reviews Completed	By 8/1	By 12/31	By 2/28	By 5/31

Semester Institutions

	Summer	Autumn	Spring
Course Material Submitted for Review	By 6/1	By 8/15	By 1/1
Faculty Panel Reviews Completed	By 8/1	By 12/31	By 5/31

- If you want to submit supplementary supporting documentation, you may do that. Simply send the file along with this form and name the supplementary file **Institution-OAN-Course Number-Supplement. Institution, OAN, and Course Number** are as described in Number 6 above. Include the word **"Supplement"**. Just be sure to reference the supplement from the appropriate spot in this document.
- Remember that all institutions are required to have at least one course match for each OAN in all TAGs for which they have corresponding programs.
- This form should be used for all submissions or resubmissions starting immediately.
- If you encounter problems or have questions, please contact any of the individuals listed below:

Jim Ginzer (614) 752-9486 jginzer@regents.state.oh.us
 Sam Stoddard (614) 752-9532 sstoddard@regents.state.oh.us
 Brett Berliner (614) 466-2004 bberliner@regents.state.oh.us

