New Course Request

Indiana University

Check Appropriate Boxes: Undergraduate credit [ ] Graduate credit [ ] Professional credit [ ]

1. School/Division: Kelley School of Business

2. Academic Subject Code: BUS-A

3. Course Number: 186 (must be cleared with University Enrollment Services)

4. Instructor: Howard Keller

5. Course Title: Accounting and the Business Environment

Recommended Abbreviation (Optional) ________________________________ (Limited to 32 Characters incl)

6. First time this course is to be offered (Semester/Year): Spring 2007 --- 4072

7. Credit Hours: Fixed at ___3____ or Variable from _______ to _______

8. Is this course to be graded S-F (only)? Yes ___ No [X]

9. Is variable title approval being requested? Yes ___ No [X]

10. Course description (not to exceed 50 words) for Bulletin publication: This course is designed from the user's perspective to help students understand the basics of financial and managerial accounting and how accounting is useful to external and internal decision makers.

11. Lecture Contact Hours: Fixed at ___3____ or Variable from _______ to _______

12. Non-Lecture Contact Hours: Fixed at _______ or Variable from _______ to _______

13. Estimated enrollment: ___60___ of which ___0___ percent are expected to be graduate students.

14. Frequency of scheduling: each session

Will this course be required for majors? [X] no

15. Justification for new course: Please see attached statement.

16. Are the necessary reading materials currently available in the appropriate library? [X] yes

17. Please append a complete outline of the proposed course, and indicate instructor (if known), textbooks, and other materials.

18. If this course overlaps with existing courses, please explain with which courses it overlaps and whether this overlap is necessary, desirable, or unimportant.

19. A copy of every new course proposal must be submitted to departments, schools, or divisions in which there may be overlap of the new course with existing courses or areas of strong concern, with instructions that they send comments directly to the originating Curriculum Committee. Please append a list of departments, schools, or divisions thus consulted.

Submitted by: [Signature] Date 3/1/06

Department Chairman/Division Director

Dean of Graduate School (when required) Date

Approved by: [Signature] Date 3/6/06

Dean

Chancellor/Vice-President

University Enrollment Services Date

After School/Division approval, forward the last copy (without attachments) to University Enrollment Services for initial processing, and the remaining four copies and attachments to the Campus Chancellor or Vice-President.

University Enrollment Services Final—White; Chancellor/Vice-President—Blue; School/Division—Yellow; Department/Division—Pink; University Enrollment Services Advance—White

'06 JUL 24 #8:32
Justification for BUS-A 186

The Kelley Indianapolis accounting faculty proposes that a new introductory accounting course, A186, be created for the Kelley Indianapolis business certificate program. Currently, A200 supports both Kelley Indianapolis business minor and business certificate. Because the business minor and business certificate serve very different audiences, separate accounting courses are appropriate to serve the needs of both programs.
Course Overview: A186 (Accounting and the Business Environment)
Abbreviate Version
Designed for Kelley School of Business Indianapolis Business Certificate

A186 is designed to support the Kelley School of Business Indianapolis Business Certificate. It prepares students for minor core (F300, M300, P300). A186 cannot be used to meet the prerequisites for admission to the Kelley School of Business Indianapolis.

A186 is designed from the users’ perspective to help students understand the basics of financial and managerial accounting and how accounting is useful to external and internal decision makers. In part, the course is conceived as an accounting literacy course, where the focus is on the user and not the preparer. Course materials are delivered by a combination of video and Oncourse. Videos are used for major concepts. Oncourse materials, including Oncourse quizzes, supplement the videos. Kelley Indianapolis has experience creating and teaching these types of courses for the certificate program. No detailed syllabus is provided at this time. The accounting faculty will develop an appropriate course. The required material will be: Primus book – selected items from various texts, along with an on-line, publisher maintained, homework management and examination management site. Shown below are some of the basic accounting topics around which the course will be developed.

Financial Accounting (oriented toward external users)
Overview of how accounting is used by business, investors, and creditors.
- Key Concepts
  - Organization of business enterprise
  - Revenue realization and expense matching
- Key Topics
  - Inventories and cost of goods sold
  - Sales and receivables
  - What depreciation is and it not
  - How assets are financed (debt and equity)
  - Calculation of interest
  - What are dividends
  - Basic time value of money
  - How to read and understand a company’s annual report

Managerial Accounting (oriented to internal users)
Important internal decisions
- Key Topics
  - Breakeven
  - Capital budgeting
  - Make-buy
  - Invest/divest of business segments
  - Cost-volume-profit
**Grading.** A possible grading allocation is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oncourse Quizzes</td>
<td>25%</td>
</tr>
<tr>
<td>Homework assignments</td>
<td>25%</td>
</tr>
<tr>
<td>Paper</td>
<td>10%</td>
</tr>
<tr>
<td>Test (Financial)</td>
<td>20%</td>
</tr>
<tr>
<td>Test (Managerial)</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
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