

University of Wisconsin-Whitewater  
Curriculum Proposal Form #4  
**Change in or Deletion of an Existing Course**

Type of Action (check all that apply)

- |   |  |
|---|--|
| <input type="checkbox"/> Course Deletion                          | <input checked="" type="checkbox"/> Requisite Change                       |
| <input type="checkbox"/> Course Revision                          | <input type="checkbox"/> Repeatability Change                              |
| <input type="checkbox"/> Description Change*                      | <input type="checkbox"/> Diversity Option                                  |
| <input type="checkbox"/> Title Change                             | <input type="checkbox"/> General Education Option<br>area: Select one: *** |
| <input type="checkbox"/> Number Change                            | <input type="checkbox"/> Computer Requirement                              |
| <input type="checkbox"/> Contact Hour Change and or Credit Change | <input type="checkbox"/> Writing Requirement                               |
| <input type="checkbox"/> Grade Basis                              | <input type="checkbox"/> Other:  |
| <input type="checkbox"/> Add Cross-listing                        |  |

\* Use Form 5, if only a Description Change

\*\*\* Note: For the Gen Ed option, the proposal should address how this course relates to specific core courses, meets the goals of General Education in providing breadth, and incorporates scholarship in the appropriate field relating to women and gender.

**Effective Term:** 2097 (Fall 2009)

**Current/Old Course Number:** 656

**Cross-listing:**

**New Course Number:**

**Cross-listing:**

**Current/Old Course Title:** COST MANAGEMENT II

**New Course Title:**

**25-Character Abbreviation** (if new title):

**Sponsor(s):** Dr. Linda Holmes

**Department(s):** Accounting

**College(s):** Business and Economics

**List all programs that are affected by this change:**

**If programs are listed above, will this change affect the Catalog and Advising Reports for those programs? If so, have Form 2's been submitted for each of those programs?**

(Form 2 is necessary to provide updates to the Catalog and Advising Reports)

- NA       Yes       They will be submitted in the future

Proposal Information: (Procedures can be found at <http://acadaff.uww.edu/Handbook/Procedures-Form4.htm>)

I. **Detailed explanation of changes** (use FROM/TO format) **Course Description:**

**FROM:**

This course prevents an overview of basic cost measurement principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, byproducts, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner. Prereq: ACCOUNT 725, ACCOUNT 342, or ACCOUNT 249 and consent of department.

**TO:**

This course prevents an overview of basic cost measurement principles and an in-depth examination of product costing procedures and techniques including process costing, job-order costing, activity-based costing, accounting for spoilage, and standards and variances (cost, expense, revenue, and selected variance investigation models). This course also includes the following specific cost allocation topics: joint products, byproducts, and service departments. Special emphasis is placed on communicating accounting information to managers in a clear, concise manner. Prereq: ACCOUNT 725, or ACCOUNT 249 and Consent of Department.

II. **Justification for action**

Omit ACCOUNT 342 from prerequisite.

III. **Syllabus/outline** (if course Revision)