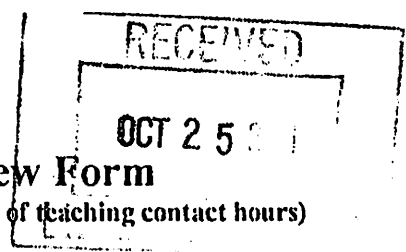


UWUEC -12/11/01
Senate 1/29/02

01-356



Undergraduate Distance Education Review Form

(Required for all courses taught by distance education for more than one-third of teaching contact hours)

Existing and Special Topics Course

Course: ACCT 202 (801) "Accounting Principles II"

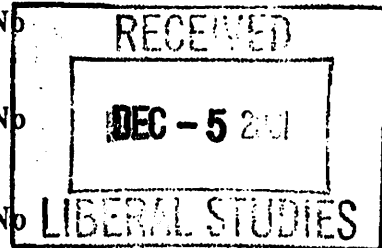
Instructor of Record: Mr. Stanley Yerep phone: 357-5745 e-mail: sjyerep@grace.iup.edu

Step One: Attach signed Budget Approval Form to this form.

Step Two: Department or its Curriculum Committee

The committee has reviewed the proposal to offer the above course using distance education technology, and responds to the CBA criteria as follows:

- 1. Will a qualified instructor teach the course? Yes No
- 2. Will the technology serve as a suitable substitute for the traditional classroom? Yes No
- 3. Are there suitable opportunities for interaction between the instructor and student? Yes No
- 4. a. Will there be suitable methods used to evaluate student achievement? Yes No
- b. Have reasonable efforts been made to insure the integrity of evaluation methods (academic honesty) Yes No



5. Recommendation:

Positive (The objectives of the course can be met via distance education.)

Negative

Thomas Pruett
signature of department designee

9/28/01
date

Chair, Curriculum Committee

If positive recommendation, immediately forward copies of this form and attached materials to the Provost and the Liberal Studies Office for consideration by the University-Wide Undergraduate Curriculum Committee. Dual-level courses also require review by Graduate Committee for graduate-level offering. Send information copies to 1) the college curriculum committee, 2) dean of the college, and 3) Dean of the School of Continuing Education.

Step Three: UNIVERSITY-WIDE UNDERGRADUATE CURRICULUM COMMITTEE

Positive recommendation

Negative recommendation

Gail S. Schuist
signature of committee chair

12/14/01
date

Forward this form to the Provost within 24 calendar days after receipt by committee.

Step Four: Provost

Approved as distance education course

Rejected as distance education course

Mr. [Signature]
signature of Provost

12/12/01
date

Step Five:

Forward materials to Dean of the School of Continuing Education.

2

Budget Approval Form

(Each semester a distance education course is offered, prior budget approval of the sponsoring dean is required.)

Distance Education Course

Course and Section: ACCT 202 / 801 for Semester: Spring Year: 2002

Instructor of Record: Stanley Yerep phone: 357-5745 e-mail: sjyerep@grove.iup.edu

Initial scheduling as a distance education course

Check all that apply:

Base compensation: on-load overload Article 27

Other required payments: preparation compensation remote site fee(s)
 remote site student fee(s) travel reimbursement and Article 40 stipend

Other costs: video transmission marketing

OR

Subsequent scheduling as a distance education course

Check all that apply:

Base compensation: on-load overload Article 27

Other required payments: course revision compensation (three years after course initially taught)
 remote site fee(s) remote site student fee(s)
 travel reimbursement and Article 40 stipend

Budget Approval

Funds are available in my college to subsidize the above costs for this course.

Enrollment of is required to cover the costs of this course.

Other _____

Dean: R Corp
signature (budget approval)

10/17/01
date

Faculty member:

Stanley J Yerep
signature date

For the initial scheduling, attach this signed form to the Review/Approval Form.
For subsequent scheduling, send signed form to the Dean of the School of Continuing Education, who will advise the Registrar to add the course to the schedule.

UNDERGRADUATE DISTANCE EDUCATION COURSE - SPRING 2002
ACCT 202 – ACCOUNTING PRINCIPLES II
Professor Stan Yerep, CPA
724-357-5745/724-349-1601
sjyerep@grove.iup.edu

Section A: Details of the Course

A1. How does this course fit into the programs of the department? For what students is the course designed?

The need for an online course in Accounting Principles II is necessary to keep our program current and competitive in an every increasing distance learning environment. It will provide opportunities for traditional and nontraditional students to access a course, which they might not otherwise be able to schedule. It will also permit the department to extend its course offering to individuals outside the existing university enrollment. This course is also one of the core courses required of all business majors and will eventually become a part of an overall program, which can be offered on-line.

A2. Does this course require changes in the content of existing courses or requirements for a program? If catalog descriptions of other courses or department programs must be changed as a result of the adoption of this course, please submit as separate proposals all other changes in courses and/or programs requirements.

The content and objectives of this on-line course will remain consistent with the other sections being offered. The only difference will be in the method of delivery. This section will not require any changes or revisions to existing catalog descriptions or other department programs.

A3. Has this course ever been offered at IUP on a trial basis (e.g. as a special topic)? If so explain the details of the offering.

This is one section of the Accounting Principles II course required of all business majors.

A4. Is this course to be a dual-level course? If so, what is the approval status at the graduate level?

This course is not dual listed.

A5. If this course may be taken for variable credit, what criteria will be used to relate the credits to the learning experience of each student? Who will make this determination and by what procedures?

This section is not offered for variable credit.

A6. Do other higher education institutions currently offer this course? If so, please list examples.

The Accounting Principles II course is currently being offered by several other universities and colleges: University of Arizona, University of Delaware, Seattle Central Community College and University of Maryland. Locally no universities or colleges are offering the course.

A7. Is the content, or are the skills, of the proposed course recommended or required by a professional society, accrediting authority, law or other external agency? If so, please provide documentation. Explain why this content or these skills cannot be incorporated into an existing course.

The course is required for graduation by all business students. Several federal government-investigating agencies require accounting courses as a condition of employment. By having this section on-line it will make the course available to non-business majors who wish to pursue this type of career. To become a Certified Public Accountant this course is required. Again, by having this section on-line, it will provide the opportunity for a greater segment of the population who want to become certified to have access to the necessary courses.

Section B: Interdisciplinary Implications

B1. Will the course be taught by one instructor or will there be team-teaching? If latter, explain the teaching plan and its rationale.

This represents one section of an existing course and will be taught by one instructor.

B2. What is the relationship between the content of this course and the content of courses offered by other departments? Summarize your discussions (with other departments) concerning the proposed changes and indicate how any conflicts have been resolved. Please attach relevant memoranda from these department which clarify their attitudes toward the proposed changes.

The content of this course section does not conflict with the content of courses offered by other departments. Instead, it is part of the business core and required for graduation.

B3. Will seats in this course be made available to student in the School of Continuing Education?

Since this is an on-line course, it represents virtual seating and will be made available to students in the School of Continuing Education. The fact that the section is offered on-line will make the offering more convenient and appealing to many of these students.

Section C: Implementation

C1. Are faculty resources adequate? If you are not requesting or have not been authorized to hire additional faculty, demonstrate how course will fit into the schedule of current faculty. What will be taught less frequently or in fewer sections to make this possible?

No additional faculty resources will be required. The course will be offered in load and will not affect any other course offerings.

C2. What other resources will be needed to teach this course and how adequate are the current resources? If not adequate, what plans exist for achieving adequacy? Reply in terms of the following:

*Space – The fact that the course is being taught on-line will not require any additional space. Instead it will make existing space more available.

*Equipment – Student will be required to have access to a computer either personal or within the existing computer lab facilities already available to students. This section will not require the acquisition of any additional equipment.

*Laboratory Supplies and other Consumable Goods – No laboratory supplies nor other consumable goods will be required.

*Library Materials – This section will not require any additional library materials or other resources.

*Travel Funds – No additional travel funds will be required.

C3. Are any of the resources for this course funded by a grant? If so, what provisions have been made to continue support for this course once the grant has expired? (Attach letters of support from Dean, Provost, etc.)

No grant funds will be used to offer this section.

C4. How frequently do you expect this course to be offered? Is this course particularly designed for or restricted to certain seasonal semester?

The objective is to offer one section of this course on-line each semester. There are no seasonal restrictions.

C5. How many sections of this course do you anticipate offering in any single semester?

One

C6. How many students do you plan to accommodate in a section of this course? Is this planned number limited by the availability of any resources? Explain.

The normal class size for an Accounting Principles II course has been forty. I don't anticipate the need nor the number to change significantly.

C7. Does any professional society recommend enrollment limits or parameters for a course of this nature? If they do, please quote from the appropriate documents.

No professional enrollment limits exist.

Section D: Miscellaneous

The need to offer additional courses on-line is becoming an academic necessity as the result of the new and expanding technologies and the diversity and mobility of the student population. This section is designed to be another step in the evolutionary process.

**ACCT 202 – ACCOUNTING PRINCIPLES II
INDIANA UNIVERSITY OF PENNSYLVANIA
SPRING 2002**

Professor Stan Yerep, CPA
406H Eberly College of Business and Information Technology
E-Mail: sjyerep@grove.iup.edu
Phone: 724-357-5745/-2686
Fax: 724-357-3776

Open Chat Room: TBA

Course Description:

Covers accounting principles and procedures for payroll, partnerships, corporations, long-term liabilities and investments, and manufacturing firms with a general accounting system. Introduces the student to cost accounting systems, financial statement analysis, budgeting and use of accounting information in making managerial decisions.

Prerequisite: Grade of C or better in ACCT 201, sophomore status

Course Objectives:

1. Students will learn to distinguish managerial accounting from financial accounting.
2. Students will understand the management functions of decision-making, planning, controlling and evaluating performance in an organization.
3. Students will understand the role of accounting as an information system to facilitate performance of management functions.
4. Students will learn business and social ethics in the context of managerial decision-making.

Required Text and Supplemental Readings:

Garrison, Ray H. and E. W. Noreen, Management Accounting. Ninth Edition, Irwin 2000.
Study Guide for above text

Additional supplemental readings and support materials will be posted by the instructor during the course.

Resource Requirements:

To study online you will need regular access to a computer equipped with a modem and appropriate software, internet access and an email address.

Minimum Hardware Requirements:

PC 486 or better microprocessor
Macintosh, better than 68030 processor
Minimum of 8 MB RAM
Minimum 20 MB free disk space
Modem 28,800 bps or faster

Software:

(PC) 32-bit enabled Windows (Windows 95, NT< or 32-bit 3.1)
(MAC) System 7.5 or higher
Communications software, web browser, email program
A word-processing program or at least a text editor

Internet Access:

You will need a graphical browser which is Java and Javascript enabled to use all the features of the on-line environment. The preferred browser is Netscape 3.0 or higher or Microsoft Internet Explorer 4.0 or higher.

On-line Instructional Procedures:

After reading the chapter in the textbook, complete the appropriate section in the Study Guide. These activities are the assignments for the chapter.

Then try the Readiness Assessment Quiz. If you do well, move on and view the videos and power point presentation to reinforce what you have learned.

Now quiz yourself on the chapter material. You may try the quiz as many times as necessary to prepare for the unit examination.

The availability (dates and times) for the end of chapter quizzes will be posted and strictly adhered to.

There will be two unit examinations administered on campus. The date, time, and location will be posted. You will be required to show proper identification for admittance.

Final Course Grade:

Your final grade will be based on the following:

Study Guide(assignments)	20%
End of chapter quizzes	20%
On campus examinations (2)	60%

The final letter grade will be based on the following scale:

A = 90-100%
B = 80-89%
C = 70-79%
D = 60-69%
F = less than 60%

COURSE OUTLINE

- Chapter 17 - The Statement of Cash Flows
- Chapter 1 - Managerial Accounting and the Business Environment
- Chapter 2 - Cost Terms, Concepts and Classifications
- Chapter 3 - Systems Design: Job-Order Costing
- Chapter 4 - Systems Design: Process Costing

Unit 1 Examination

- Chapter 5 - Cost Behavior: Analysis and Use
- Chapter 6 - Cost-Volume-Profit (CVP) Relationships
- Chapter 9 - Profit Planning
- Chapter 10 - Standard Costs and the Balanced Scorecard
- Chapter 12 - Segment Reporting and Decentralization
- Chapter 13 - Relevant Costs for Decision Making

Unit 2 Examination

Identifying Relevant Costs

Costs that can be eliminated (in whole or in part) by choosing one alternative over another are avoidable costs. Avoidable costs are relevant costs.

Unavoidable costs are never relevant and include:

- 1 Sunk costs.
- 2 Future costs that do not differ between the alternatives.

Sunk Costs are not Relevant Costs

A manager at White Co. wants to replace an old machine with a new, more efficient machine.

New machine:	
List price	\$ 90,000
Annual variable expenses	80,000
Expected life in years	5
Old machine:	
Original cost	\$ 72,000
Remaining book value	60,000
Disposal value now	15,000
Annual variable expenses	100,000
Remaining life in years	5

Correct Analysis

Relevant Cost Analysis

Savings in variable expenses provided by the new machine (\$20,000 x 5 yrs.)	\$ 100,000
Cost of the new machine	(90,000)
Disposal value of old machine	15,000
Net effect	<u>\$ 25,000</u>

Managing Constraints

Produce only what can be sold.

Finding ways to process more units through a resource bottleneck

At the bottleneck itself:

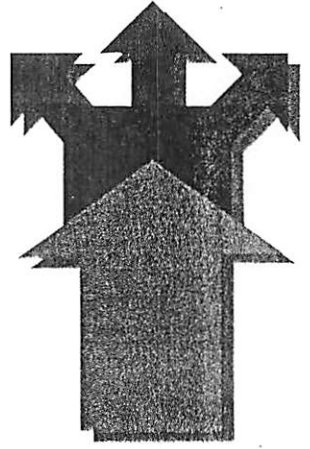
- Improve the process
- Add overtime or another shift
- Hire new workers or acquired more machines
- Subcontract production

Eliminate waste.

Streamline production process.

Joint Product Costs

- In some industries, a number of end products are produced from a single raw material input.
- Two or more products produced from a common input are called joint products.
- The point in the manufacturing process where each joint product can be recognized as a separate product is called the split-off point.



Joint Products

