

KINGSBOROUGH COMMUNITY COLLEGE
The City University of New York

CURRICULUM TRANSMITTAL COVER PAGE

Department: _____ Date: _____

Title Of Course/Degree/Concentration/Certificate: _____

Change(s) Initiated: (Please check)

- | | |
|---|---|
| <input type="checkbox"/> Closing of Degree | <input type="checkbox"/> Change in Degree or Certificate |
| <input type="checkbox"/> Closing of Certificate | <input type="checkbox"/> Change in Degree: Adding Concentration |
| <input type="checkbox"/> New Certificate Proposal | <input type="checkbox"/> Change in Degree: Deleting Concentration |
| <input type="checkbox"/> New Degree Proposal | <input type="checkbox"/> Change in Prerequisite, Corequisite, and/or Pre/Co-requisite |
| <input type="checkbox"/> New Course | <input type="checkbox"/> Change in Course Designation |
| <input type="checkbox"/> New 82 Course (Pilot Course) | <input type="checkbox"/> Change in Course Description |
| <input type="checkbox"/> Deletion of Course(s) | <input type="checkbox"/> Change in Course Title, Number, Credits and/or Hours |
| | <input type="checkbox"/> Change in Academic Policy |
| | <input type="checkbox"/> Pathways Submission: |
| | <input type="checkbox"/> Life and Physical Science |
| | <input type="checkbox"/> Math and Quantitative Reasoning |
| | <input type="checkbox"/> A. World Cultures and Global Issues |
| | <input type="checkbox"/> B. U.S. Experience in its Diversity |
| | <input type="checkbox"/> C. Creative Expression |
| | <input type="checkbox"/> D. Individual and Society |
| | <input type="checkbox"/> E. Scientific World |
- Change in Program Learning Outcomes
- Other (please describe): _____

PLEASE ATTACH MATERIAL TO ILLUSTRATE AND EXPLAIN ALL CHANGES

DEPARTMENTAL ACTION

Action by Department and/or Departmental Committee, if required:

Date Approved: _____ Signature, Committee Chairperson: _____

If submitted Curriculum Action affects another Department, signature of the affected Department(s) is required:

Date Approved: _____ Signature, Department Chairperson: _____

Date Approved: _____ Signature, Department Chairperson: _____

I have reviewed the attached material/proposal

Signature, Department Chairperson: _____

TO: Provost Joanne Russell, Dr. Edward Martin, Ms. Amanda Kalin, and the
Kingsborough Community College Curriculum Committee

FROM: Jeffrey Lax, Chair, Dept. of Business

DATE: February 8, 2021

RE: Change in Course Description for ACC 3100 (Cost Accounting)

The Department of Business is proposing a change in the Course Description for Cost Accounting (ACC 3100), as follows:

FROM:

Techniques and methods of cost accounting include cost concepts and analysis of costs, material control, accounting for labor, nature and application of manufacturing overhead (including factory overhead variance analysis), job order cost systems, process cost systems, and direct costing.

TO:

This course explores manufacturer cost concepts, including overhead application, and systems of accounting for job-order-costing and process costing. Direct costing will be used in performing cost-volume-profit analysis. Examination will be conducted of budgets and variances between actual and standard results. Activity-based-costing as an alternative to determining cost basis will be observed. Differential analysis will be conducted to determine favorable outcomes.

Rationale for Change:

We are trying to better match the course materials and description for our Cost Accounting Course and the ones taught at Brooklyn College, Baruch College, and Borough of Manhattan Community College. We have switched our textbook and now use the same one as Baruch College and BMCC (and which is substantially similar with that used at Brooklyn College). Accordingly, our revised course description better matches what we teach, and also mirrors that of these other campuses with the hope that we will improve student transfer prospects to these schools.