

Summary of CCN Business Subcommittee Report

The following provides a summary of the Recommendation Report from the CCN Business Subcommittee.

Recommendation	Vote
<p>Course Number and Prefix: BA 101Z Course Title: Introduction to Business Course Credits: 4 Course Description: Presents an integrated view of both established and entrepreneurial businesses by studying their common characteristics and processes in a global context. Introduces theory and develops basic skills in the areas of accounting, finance, management, and marketing, with an emphasis on social responsibility and ethical practices. Explores how businesses can create value for themselves and society by addressing environmental and social challenges. Course Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain the role of business in society 2. Identify the different forms of business 3. Describe the importance of entrepreneurship in the economy 4. Explain the main functional areas of business, including accounting, finance, human resources, management and leadership, and marketing 5. Explain the importance of ethics and social responsibility in business contexts 6. Describe how economics and globalization impact business decisions and operations 	<p>Yes 15 No 0 Abstain 0 Yes 15 No 0 Abstain 0 Yes 14 No 0 Abstain 0 Yes 14 No 0 Abstain 0 Yes 14 No 0 Abstain 0</p>
<p>Course Number and Prefix: BA 211Z Course Title: Principles of Financial Accounting Course Credits: 4 Course Description: Imparts an understanding of the purpose of accounting, common financial statement items, and the principles of internal controls. Focuses on recording the impact of economic events on account balances using U.S. Generally Accepted Accounting Principles, and the creation and analysis of financial statements to aid in external decision making. Course Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Describe the purpose of accounting and its role in business and society 2. Explain common balance sheet and income statement items and how they fit in the accounting equation 3. Analyze and record the impact of basic business events on account balances within the accounting cycle in accordance with U.S. Generally Accepted Accounting Principles 4. Create the income statement and balance sheet using account balances in accordance with U.S. Generally Accepted Accounting Principles 5. Describe the purpose and principles of internal controls 6. Conduct basic analysis and interpretation of the income statement, balance sheet, and cash flow statement to aid in stakeholder decision making 	<p>Yes 15 No 0 Abstain 0 Yes 15 No 0 Abstain 0 Yes 14 No 0 Abstain 0 Yes 14 No 0 Abstain 0 Yes 14 No 0 Abstain 0</p>
<p>Course Number and Prefix: BA 213Z</p>	<p>Yes 15 No 0 Abstain 0</p>

CCN Subcommittee Recommendation Report

Business

Subcommittee Members

Paul Hibbard, hibbarp@linnbenton.edu

Prem Mathew, prem.mathew@bus.oregonstate.edu

Jill Gillett and Prem Mathew, Co-chairs

September 25, 2023

Date of last meeting

September 25, 2023

Plans for next meeting

This marks our final meeting related to the three Business CCN courses being considered. We will schedule a follow-up meeting in the event the Transfer Council asks for revisions or more information regarding our process or the report.

Overview

The following information represents the alignment work and discussions that focused on BA101Z, BA211Z, and BA213Z.

For each of the course’s descriptions and learning outcomes, we had one or two of the subcommittee members take lead. They worked asynchronously on building a draft that was then brought to the subcommittee for consideration. The draft was populated by considering prior work done around these courses as part of the Major Transfer Map curriculum development process, and by capturing topics within current offerings of these courses. Once a draft was agreed upon by the subcommittee, it was shared by the subcommittee members with their respective, relevant faculty members so they could provide feedback. It was also shared by the subcommittee co-chairs with relevant faculty at community colleges that were not represented in the subcommittee. Non-voting institutions were also invited to attend meetings so they could participate in discussions. Feedback received was incorporated into the final versions of the course descriptions and learning outcomes. These were voted on at the subcommittee’s last meeting in Spring of 2023.

For the course number/prefix, course title and number of credits, there was early subcommittee consensus, thus we were able to vote on these items without much deliberation.

Action Items Completed

RECOMMENDATION	STATUS (include the vote
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	tally for each recommendation and whether the motion passed or failed)
BA 101Z Decisions	
<p>Course Number and Prefix: BA 101Z</p> <p>Rationale: This course number and prefix was selected because the majority of community colleges and public universities/colleges use this number and prefix already.</p>	<p>Yes: 15 No: 0 Abstain: 0</p> <p>Passed</p>
<p>BA 101Z Course Title: Introduction to Business</p> <p>Rationale: This course title was selected because the majority of colleges/universities use this title already. It also aligns with the notion that the course represents the first course that all Business students typically take.</p>	<p>Yes: 15 No: 0 Abstain: 0</p> <p>Passed</p>
<p>BA 101Z Course Credits: 4</p> <p>Rationale: 4 credits was chosen because the majority of schools in the state already have the course at 4 credits.</p>	<p>Yes: 14 No: 0 Abstain: 0</p> <p>Passed</p>
<p>BA 101Z Course Description: Presents an integrated view of both established and entrepreneurial businesses by studying their common characteristics and processes in a global context. Introduces theory and develops basic skills in the areas of accounting, finance, management, and marketing, with an emphasis on social responsibility and ethical practices. Explores how businesses can create value for themselves and society by addressing environmental and social challenges.</p> <p>Rationale: This course description was built by starting with one university's current description, and was edited iteratively by all universities/colleges to ensure that the agreed upon curriculum and learning outcomes are appropriately represented in the description.</p>	<p>Yes: 14 No: 0 Abstain: 0</p> <p>Passed</p>

<p>BA 101Z Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain the role of business in society 2. Identify the different forms of business 3. Describe the importance of entrepreneurship in the economy 4. Explain the main functional areas of business, including accounting, finance, human resources, management and leadership, and marketing 5. Explain the importance of ethics and social responsibility in business contexts 6. Describe how economics and globalization impact business decisions and operations <p>Rationale: These learning outcomes were built by starting with all subcommittee members capturing the topics in their respective institution’s current offering of the course. The subcommittee then discussed the topics that were common across institutions, and those that were important to address in the course. They then formulated learning outcomes that captured the important course topics, including an understanding of the forms and functions of business.</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>
<p>BA 211Z Decisions</p>	
<p>Course Number and Prefix: BA 211Z</p> <p>Rationale: This course number and prefix were selected because the majority of community colleges and public universities/colleges use this number and prefix already.</p>	<p>Yes: 15 No: 0 Abstain: 0 Passed</p>
<p>BA 211Z Course Title: Principles of Financial Accounting</p> <p>Rationale: Most colleges/universities currently call this course ‘Financial Accounting’. The committee felt that including ‘Principles’ in the title provided the appropriate indication that this was an introductory course in Financial Accounting.</p>	<p>Yes: 15 No: 0 Abstain: 0 Passed</p>
<p>BA 211Z Course Credits: 4</p> <p>Rationale: 4 credits was chosen because the majority of</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>

<p>schools in the state already have the course at 4 credits.</p>	
<p>BA 211Z Course Description: Imparts an understanding of the purpose of accounting, common financial statement items, and the principles of internal controls. Focuses on recording the impact of economic events on account balances using U.S. Generally Accepted Accounting Principles, and the creation and analysis of financial statements to aid in external decision making.</p> <p>Rationale: This course description was built by starting with one university’s current description, and was edited iteratively by all universities/colleges to ensure that the agreed upon curriculum and learning outcomes are appropriately represented in the description.</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>
<p>BA 211Z Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Describe the purpose of accounting and its role in business and society 2. Explain common balance sheet and income statement items and how they fit in the accounting equation 3. Analyze and record the impact of basic business events on account balances within the accounting cycle in accordance with U.S. Generally Accepted Accounting Principles 4. Create the income statement and balance sheet using account balances in accordance with U.S. Generally Accepted Accounting Principles 5. Describe the purpose and principles of internal controls 6. Conduct basic analysis and interpretation of the income statement, balance sheet, and cash flow statement to aid in stakeholder decision making <p>Rationale: These learning outcomes were built by starting with the learning outcomes for this course that were built as part of the Major Transfer Map curriculum development process. During that process, universities and colleges worked to align the curriculum in this course. Adjustments to those learning outcomes were made iteratively by all universities/colleges to ensure</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>

<p>that they captured the curriculum that the universities/colleges agreed was appropriate for this course.</p>	
<p>BA 213Z Decisions</p>	
<p>Course Number and Prefix: BA 213Z</p> <p>Rationale: This course number and prefix was selected because the majority of community colleges and public universities/colleges use this number and prefix already.</p>	<p>Yes: 15 No: 0 Abstain: 0 Passed</p>
<p>BA 213Z Course Title: Principles of Managerial Accounting</p> <p>Rationale: Most colleges/universities currently call this course ‘Managerial Accounting’. The committee felt that including ‘Principles’ in the title provided the appropriate indication that this was an introductory course in Managerial Accounting.</p>	<p>Yes: 15 No: 0 Abstain: 0 Passed</p>
<p>BA 213Z Course Credits: 4</p> <p>Rationale: 4 credits was chosen because the majority of schools in the state already have the course at 4 credits.</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>
<p>BA 213Z Course Description: Builds an understanding of the role of managerial accounting in a business, focusing on the development and use of information to evaluate production costs and operational performance in support of short- and long-term organizational decision-making.</p> <p>Rationale: This course description was built by starting with one university’s current description, and was edited iteratively by all universities/colleges to ensure that the agreed upon curriculum and learning outcomes are appropriately represented in the description.</p>	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>
<p>BA 213Z Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain the role of managerial accounting in an 	<p>Yes: 14 No: 0 Abstain: 0 Passed</p>

<p>organization with respect to planning and control decisions</p> <ol style="list-style-type: none"> 2. Apply absorption and variable costing methods to determine product costs. 3. Develop and use relevant operational information to determine cost behavior patterns and conduct cost-volume-profit analyses. 4. Use commonly accepted tools, including budgets, standard costs, and variance analysis to evaluate operational performance. 5. Apply commonly accepted methods to evaluate capital and operational decisions. <p>Rationale: These learning outcomes were built by starting with all subcommittee members capturing the topics and content areas in their respective institutions' current offering of the course. The subcommittee then discussed the topics that were common across institutions, and those that were important to address in the course. They then formulated learning outcomes that captured the important course topics.</p>	
Review Cycle Recommendation	
<p>We propose that the annual review cycle of these courses have a twofold purpose: (1) to review the transfer effectiveness of the courses and (2) to gather information about challenges, concerns, or changes needed from the 24 two- and four-year schools in the state. We propose that this review take place in winter term 2027.</p> <p>Every third year, we recommend a deeper review of the alignment of these courses; this is the only time that the subcommittee will consider a vote to modify the aligned content of the course, using the previous two years of data. The choice in these third-year reviews will be to either affirm our existing alignment decisions or to revise a particular aspect to keep our curriculum based on the data gathered from the previous two years.</p> <p>We recommend that as many members of the original</p>	<p>Yes: 12 No: 0 Abstain: 0</p>

subcommittee be invited to participate in these discussions. Historical memory and original context will be useful in informing future decisions.

Action Items In-progress/Pending

ACTIVITY	STATUS (include an estimate—hours/# of meetings—it will take to complete work)
None	N/A

Questions for Transfer Council

- None at this time.

Other Notes

- None at this time.

Signed by:

Name: Jill Gillett

Signature Jill Gillett

Name: Prem Mathew

Signature Prem Mathew

Date: September 25, 2023

Provide copies to:

CCN Business
Subcommittee

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Bojhan Ilievski
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Sandra Bailey
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Amber Lamadrid
Melissa Polen

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Transfer Council Co-
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Susan Jeffords
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HECC

Donna Lewelling, Director of Community
Colleges and Workforce Development
Veronica Dujon, Director of Academic
Policy and Authorization

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