

LSC Use Only Proposal No: _____ UWUCC Use Only Proposal No: 11-63 a.
 LSC Action-Date: APP - 2/23/12 UWUCC Action-Date: APP 2/28/12 Senate Action Date: APP - 3/26/12

Curriculum Proposal Cover Sheet - University-Wide Undergraduate Curriculum Committee

Contact Person(s) Geoffrey Tickell	Email Address jmgm@iup.edu
Proposing Department/Unit Accounting	Phone 724-357-2753

Check all appropriate lines and complete all information. Use a separate cover sheet for each course proposal and/or program proposal.

1. Course Proposals (check all that apply)

New Course Course Prefix Change Course Deletion
 Course Revision Course Number and/or Title Change Catalog Description Change

Current course prefix, number and full title: _____

Proposed course prefix, number and full title, if changing: _____

2. Liberal Studies Course Designations, as appropriate
 This course is also proposed as a Liberal Studies Course (please mark the appropriate categories below)

Learning Skills Knowledge Area Global and Multicultural Awareness Writing Across the Curriculum (W Course)
 Liberal Studies Elective (please mark the designation(s) that applies – must meet at least one)

Global Citizenship Information Literacy Oral Communication
 Quantitative Reasoning Scientific Literacy Technological Literacy

3. Other Designations, as appropriate

Honors College Course Other: (e.g. Women's Studies, Pan African)

4. Program Proposals

Catalog Description Change Program Revision Program Title Change New Track
 New Degree Program New Minor Program Liberal Studies Requirement Changes Other

Current program name: **Bachelor of Science - Accounting**

Proposed program name, if changing: _____

5. Approvals	Signature	Date
Department Curriculum Committee Chair(s)	<i>Geoffrey Tickell</i>	10/27/11
Department Chairperson(s)	<i>Manson Lema</i>	11/14/2011
College Curriculum Committee Chair	<i>Geoffrey Tickell</i>	11/14/11
College Dean	<i>Ken Clark</i>	11/18/2011
Director of Liberal Studies (as needed)	<i>Dr. H. P. P. P.</i>	2/24/12
Director of Honors College (as needed)		
Provost (as needed)	<i>Herold W. Leman</i>	11/9/11
Additional signature (with title) as appropriate		
UWUCC Co-Chairs	<i>Gail S. Sechrist</i>	3/6/12

Received Received Received Received
 MAR 6 2012 FEB 23 2012 FEB 22 2012 NOV 18 2011
 Liberal Studies Liberal Studies Liberal Studies Liberal Studies

Part II. Description of Curriculum Change

1. Catalog description for the revised program in the appropriate form. This includes both the decision about the program and the list of courses and credits for the revised program.

Bachelor of Science-Accounting (*)

Liberal Studies: As outlined in Liberal Studies section
with the following specifications **49-50**

Mathematics: MATH 115

Social Sciences: ECON 121, PSYC 101

Liberal Studies Electives: 9cr: BTED/COSC/IFMG 101, ECON 122, MATH 214.

College:

Business Core		33
ACCT 201	Accounting Principles I	3cr
ACCT 202	Accounting Principles II	3cr
BLAW 235	Legal Environment of Business	3cr
BTST 321	Business and Interpersonal Communications	3cr
FIN 310	Fundamentals of Finance	3cr
IFMG 300	Information Systems: Theory and Practice	3cr
MGMT 310	Principles of Management	3cr
MGMT 330	Production and Operations Management	3cr
MGMT 495	Business Policy	3cr
MKTG 320	Principles of Marketing	3cr
QBUS 215	Business Statistics	3cr

Major: Accounting (1)

Required Courses: **18**

ACCT 304	Intermediate Accounting I	3cr
ACCT 305	Intermediate Accounting II	3cr
ACCT 311	Cost Accounting	3cr
ACCT 401	Advanced Accounting	3cr
ACCT 421	Federal Tax I	3cr
ACCT 431	Auditing	3cr

Controlled Electives (2): Four courses from the following: **12**

- A minimum of 9crs from ACCT 300-level or above.
- One course of 3crs from the following: Any 300-level or above course within the ECOBIT or Economics Department that is not included in the Business Core, and with the approval of the advisor.

Free Electives (3): **7-8**

Total Degree Requirements: **120**

(1) Students must meet the grade prerequisite(s) listed in the course description section of this catalog prior to advancing to the next course.

(2) Students interested in pursuing the following career paths should consider:

Certified Public Accountant (CPA): ACCT 422, ACCT 441, ACCT 493 and BLAW 336. Students, who plan to sit for the comprehensive CPA exam after January 2012, must satisfy the 150 hours educational requirement. Student should work closely with their faculty advisor to discuss the various alternatives available to meet this requirement.

Certified Management Accountant (CMA): ACCT 303, ACCT 412, ACCT 461, and ACCT 493.

Certified Fraud Examiner (CFE): ACCT 303, ACCT 432, ACCT 493, and FIN 315

(3) Students may be able to apply these credits in conjunction with the controlled electives to earn a minor in another discipline such as: Finance, Marketing, Economics and Pre-Law.

2. Summary of changes (see next page):

a. Table comparing Current Program and Proposed Programs.

Current Program	Proposed Program
Bachelor of Science--Accounting	Bachelor of Science--Accounting
<p>Liberal Studies: As outlined in the Liberal Studies section with the following specifications: Mathematics: MATH 115 Social Science: ECON 121, PSYC 101 Liberal Studies Electives: 9cr, BTED/COSC/IFMG 101, ECON 122, MATH 214, no courses with ACCT prefix</p>	<p>Liberal Studies: As outlined in the Liberal Studies section with the following specifications: Mathematics: MATH 115 Social Science: ECON 121, PSYC 101 Liberal Studies Electives: 9cr, BTED/COSC/IFMG 101, ECON 122, MATH 214, no courses with ACCT prefix</p>
55	49-50
<p>College: Business Administration Core</p> <p>Required Courses:</p> <p>ACCT 201 Accounting Principles I 3cr ACCT 202 Accounting Principles II 3cr BLAW 235 Legal Environment of Business 3cr BTST 321 Business and Interpersonal Communications 3cr FIN 310 Fundamentals of Finance 3cr IFMG 300 Information Systems: Theory and Practice 3cr MGMT 310 Principles of Management 3cr MGMT 330 Production and Operations Management 3cr MGMT 495 Business Policy 3cr MKTG 320 Principles of Marketing 3cr QBUS 215 Business Statistics 3cr</p>	<p>College: Business Administration Core</p> <p>Required Courses:</p> <p>ACCT 201 Accounting Principles I 3cr ACCT 202 Accounting Principles II 3cr BLAW 235 Legal Environment of Business 3cr BTST 321 Business and Interpersonal Communications 3cr FIN 310 Fundamentals of Finance 3cr IFMG 300 Information Systems: Theory and Practice 3cr MGMT 310 Principles of Management 3cr MGMT 330 Production and Operations Management 3cr MGMT 495 Business Policy 3cr MKTG 320 Principles of Marketing 3cr QBUS 215 Business Statistics 3cr</p>
33	33
<p>Major: Accounting (1)</p> <p>Required Courses:</p> <p>ACCT 303 Financial System Analysis 3cr ACCT 304 Intermediate Accounting I 3cr ACCT 305 Intermediate Accounting II 3cr ACCT 311 Cost Accounting 3cr ACCT 401 Advanced Accounting 3cr ACCT 421 Federal Tax I 3cr ACCT 431 Auditing 3cr</p>	<p>Major: Accounting (1)</p> <p>Required Courses:</p> <p>ACCT 304 Intermediate Accounting I 3cr ACCT 305 Intermediate Accounting II 3cr ACCT 311 Cost Accounting 3cr ACCT 401 Advanced Accounting 3cr ACCT 421 Federal Tax I 3cr ACCT 431 Auditing 3cr</p>
27	30
<p>Controlled electives: Two courses from the following: ACCT 412, 422, 432, 441, 451, 461, 471, BLAW 336. 6cr</p>	<p>Controlled electives: Four courses from the following. A minimum of 9 credits from ACCT 300-level or above. One course from any 300-level or above within the ECOBIT or Economics Department that is not included in the Business Core, and with the approval of the advisor. 12cr</p>
5	7-8
<p>Free electives: (2)</p>	<p>Free electives: (2)</p>
120	120
<p>Total Degree Requirements:</p> <p>(1) Students must meet the grade prerequisite(s) listed in the course description section of this catalog prior to advancing to the next course.</p> <p>(2) Distribution Requirement: All Eberly College of Business and Information Technology majors (except those majoring in Business Education) must take a minimum of 50 percent of their degree requirements (i.e., at least 60cr) in nonbusiness course work.</p>	<p>Total Degree Requirements:</p> <p>(1) Students must meet the grade prerequisite(s) listed in the course description section of this catalog prior to advancing to the next course.</p> <p>(2) Students interested in pursuing the following career paths should consider:</p> <p>Certified Public Accountant (CPA): ACCT 422, 441,493, and BLAW 336. Students who intend to sit the CPA exam must satisfy the educational requirement of 150 credit hours.</p> <p>Certified Management Accountant (CMA): ACCT 303, 412, 461, 493.</p> <p>Certified Fraud Examiner (CFE): ACCT 432, ACCT 493, ECON 223, CRIM 101.</p> <p>Students may be able to apply these credits in conjunction with the controlled electives to earn a minor in another discipline such as Finance, Marketing, Economics, and Pre-Law. Students should follow the advice of their faculty advisor to fulfill the above requirements.</p>

- b. List of all associated course changes (new or revised courses, number, title, or description changes, and deletions).

There are no new courses in these proposed changes.

3. Rationale for Change.

- a. The first change is to remove ACCT 303 from the **Required Courses** to a **Controlled Elective**. The total number of required credits is being reduced from 21 credits to 18 credits giving the students greater flexibility with their controlled electives to concentrate in specialized areas of accounting. The faculty have identified the 6 courses which all accounting majors should take.
- b. The **Controlled Electives** have been increased from 6 credits to 12 credits. This revision gives the student greater flexibility in selecting those courses which would better prepare them for the various professional certifications.
- c. The **Free Electives** section has been increased to 7-8 credits. This is to adjust for the proposed changes in the Liberal Studies section of the curriculum. Students will be encouraged to combine these 7-8 credits with the controlled electives to pursue a minor in another discipline.
- d. Since the accreditation body (AACSB) for the Eberly College of Business and Information Technology no longer requires that a minimum of 50 percent of their degree requirements be in non-business coursework, this change provides the department with greater opportunity to enhance the coursework for the majors and better prepare them for the requirements of the profession.

Part III. Implementation. Provide answers to the following questions:

1. How will the proposed revision affect students already in the existing program?

The proposed revisions will have no affect on students already in the program.

2. Are faculty resources adequate? If you are not requesting or have not been authorized to hire additional faculty, demonstrate how this course will fit into the schedule(s) of current faculty.

We, as with most departments, are struggling with faculty resource allocations resulting from the current budgetary situation. However,

since these proposed revisions do not involve additional coursework, the proposed program will not adversely affect the existing situation.

3. Are other resources adequate? (Space, equipment, supplies, travel funds)

These program revisions and requirements should not place a greater strain on existing space limitations.

4. Do you expect an increase or decrease in the number of students as a result of these revisions? If so, how will the department adjust?

The strong demand for the major should continue to draw increasing numbers. There was a concern that when the educational requirement to sit the CPA exam went from 120 to 150 hours, the number of students enrolled in accounting programs would decrease. In fact, enrolments in the major have been increasing.

Part IV. Periodic Assessment

Departments are responsible for an on-going review of curriculum. Include information about the department's plan for program evaluation:

1. Describe the evaluation plan. Include evaluation criteria. Specify how student input will be incorporated into the evaluation process.

The due diligence regarding review and evaluation of the proposed program will continue. That is, the ECOBIT Business Advisory Council and other members of the accounting profession will be consulted regularly for review of our major program. Further, all faculty members are members of one or more professional accounting bodies and their continuing professional education as well as their attendance at discipline-based conferences will assist in the Department of Accounting's regular review process.

2. Specify the frequency of the evaluations.

External observations and evaluations from the Business Advisory Council occur at least once a year during our annual meetings. Faculty and student input are continuous. Because of the revisions to the requirements for candidacy and graduation, we will monitor enrollments, graduation rates, and student evaluations closely during the first few periods. Adjustments will be made as necessary.

3. Identify the evaluating entity.

All course, curriculum and program issues are handled by the Department of Accounting Faculty Curriculum Committee with input from faculty, students, administration and professionals.

Part V. Course Proposals

Course proposals for any new courses added, revised, or deleted as a result of this program revision. A course analysis questionnaire and syllabus must be included for each course.

There are no new courses included in the proposal.

Part VI. Letters of Support or Acknowledgement

Sign-off letters from interested or affected departments including a letter from the Liberal Studies Committee if appropriate.

The proposal will not affect other departments.