

CURRICULUM PROPOSAL COVER SHEET
University-Wide Undergraduate Curriculum Committee

20A

LSC Use Only
Number _____
Action _____
Date _____

UWUCC Use Only
Number 20A _____
Action _____
Date _____

I. TITLE/AUTHOR OF CHANGE
COURSE/PROGRAM TITLE AG 299 Cooperative Education (first experience) 2 credits
DEPARTMENT Accounting
CONTACT PERSON Dr. Dennis D. Tiger

II. THIS COURSE IS BEING PROPOSED FOR:
 Course Approval Only
 Course Approval and Liberal Studies Approval
 Liberal Studies Approval only (course previously has been approved by the University Senate)

III. APPROVALS

Dean J. Esteman
Department Curriculum Committee

J. Esteman
College Curriculum Committee

D. D. Tiger 10/20/89
Department Chairperson
Robert C. Long 11/3/89
College Dean*

Director of Liberal Studies
(where applicable)

Provost
(where applicable)

*College Dean must consult with Provost before approving curriculum changes. Approval by College Dean indicates that the proposed change is consistent with long range planning documents, that all requests for resources made as part of the proposal can be met, and that the proposal has the support of the university administration.

IV. TIMETABLE

Date Submitted
to LSC _____
to UWUCC _____

Semester/Year to be
implemented _____

Date to be published
in Catalog _____

Revised 5/88

[Attach remaining parts of
proposal to this form.]

COOPERATIVE EDUCATION

Cooperative Education, unlike the internship program, operates under the U.S. Department of Education's general guidelines as spelled out in Title VIII. It was through a Title VIII grant that IUP had received federal funds to develop a cooperative education program here on campus but cooperative education is no longer receiving external funding. Like internships, cooperative education involves experiential or field-based education. But cooperatives are structured differently from internships. Cooperatives involve two placements at the work site separated by periods of traditional academic study on campus. One of these placements occurs early in the student's academic career -- usually during or at the end of the sophomore year -- and the other takes place during the student's junior or senior year.

The objective of the multiple placement is twofold: to give the student a chance to evaluate career options early in the college career as well as the opportunity to practice more advanced professional skills at a later stage in the college preparation.

Placements at work sites can be either alternating or parallel; an alternating placement calls for a student to separate the two or more full-time cooperative work experiences by at least one semester or term as a full-time student; during a parallel placement, a student spends halftime at the placement site and the remainder of the semester or term as a part-time student.

Unlike internships, cooperative experiences must be paid by the cooperative employer, giving the student some measure of professional status and a way to defray educational expenses.

Enrollment and Faculty Load

Faculty load equivalency for cooperative education will be determined by stipulations set forth in the CBA governing the supervision of interns. Seventy-two credits of internship supervision equal three-credits of faculty work load. Unlike internships, some cooperative experiences carry no credit and no grade. In such cases, students would not receive faculty supervision nor a grade. If the student taking a no credit cooperative completes all the requirements established for the experiences as certified by the cooperative employer, the completion of the experience will be noted on the student's transcript. The Accounting Department's proposal is for credit courses.

Credit and Length of Placement

For each credit granted for cooperative education, the student must spend a minimum of 1.5 weeks working at the cooperative placement site. That means that a student will spend about 60 hours in cooperative placement for each credit earned. A three-credit cooperative will require the student to spend about four and one half weeks in placement, and so on. The attached course proposal in Item D1 and 2 explains the credit granted and on-site work experience required in the accounting proposals which are considerable higher than the general requirements for cooperative education and the University's requirements for an internship.

Requirements

The first experience of the two cooperative placements will be orientational and give the student an opportunity to conduct an independent research study covering the following topics: the organization offering the placement, professional practices, career options, technical facilities and advancements, qualifications, techniques in the field, and so on. The research will culminate in a substantial research paper, which will become the major factor in determining the grade for credit bearing experiences. To complete the paper the student will have to note observations as well as gather information from a variety of documents. In effect, the student will be required to perform an ethnographic study of the cooperative organization and the professional dimensions associated with it. The student will also be required to successfully complete a set of tasks set forth in the job description agreed to by the employer, student and advisor.

The second cooperative placement, the one taken at the end of the student's junior year or during the senior year, will focus more intensely on the quality of the advanced professional activities performed by the student. During this placement the student will be expected to practice skills roughly comparable to those expected of an entry level professional. Such skills and attended tasks will be carefully spelled out by the instructor of record and the employer and closely monitored and evaluated by the instructor. In addition the student will perform an independent research study similar to that expected in the first placement. The second research study should reflect the student's increased maturity and depth of knowledge and experience.

Resources

Since the cooperative program will grow at a moderate rate, no dramatic new demands will be placed on faculty or other resources. But since most of the cooperative placements will generate credits and tuition, any growth experienced by the program will be matched by a growth in the resource base. In the case of the Accounting Department, no new additional faculty will be needed to accommodate student cooperative supervision in the near term, but a current faculty member will require a quarter release time for coordination of the program. However, at some point in the future, additions may be necessary, but at least partially provided for by the growth in sources of revenue.

I. Catalog Description

AG 299 Cooperative Education

2 credits

Prerequisites: Completion of 55 credits with a minimum GPA of 2.0 including at least a "C" in AG 201, AG 202, and IM 241, and approval of the Cooperative Coordinator.

The initial experience in a program designed to combine classroom theory with practical application through job related experiences. Students are actively employed in the accounting area in business, industry, government, and a variety of organizations and agencies with a work focus which relates to their academic training and career objectives in accounting. The student is required to be in good academic standing and to serve a minimum of two alternating work experiences. (The prerequisites and catalog description are also included as Attachment 1.)

II. Course Objectives

1. To give students an opportunity to integrate academic theory and professional practice.
2. To give students an opportunity to experience a professional environment in the field of accounting and test their interest in accounting as a profession and career.
3. To give students a chance to evaluate career objectives.
4. To give students an experiential basis on which to assess and critique theoretical concepts.
5. To give students access to state-of-the-art technology in accounting that in many cases is not available on campus.
6. To establish contacts for future employment.
7. To help students develop professional communication and interpersonal relationship skills.

8. To give students a chance to develop a mature perspective which will not only enhance their likelihood of success in the world of work but in their academic careers as well.
9. To help students defray educational costs through remuneration from the cooperative experience.

III. Course Outline

In addition to the stipulated work schedule arranged by the cooperative employer, the student will research the following topics during the experience and report on them in the academic paper due at the conclusion of the Co-Op experience.

A. Information for career options

B. Information for job selection

1. Jobs in the field of financial and managerial accounting, tax accounting, and managerial advisory services.
2. Organizational training programs.
3. Various employing organizations in public accounting, business, industry and non-profit entities.
4. Qualifications for specific positions in the field.
 - (a) education/training
 - (b) experience
 - (c) personal attributes
5. Recruiting and hiring practices of the employing organization.
6. Career paths and advancement.
7. Professional accounting practices in public accounting, business, industry, and non-profit entities.
8. Working conditions.
9. Remuneration and rewards.
10. Job hazards and strains.
11. Entrepreneurship

C. New technological development effecting accounting as a profession and career.

IV. Evaluation

The final grade for the course will be determined by the instructor of record in consultation with the site supervisor on the basis of objectives set out before the experience according to the following formula:

40% Site visitation and teleconference (at least one supervision by visitation or teleconferences.)

30% Academic paper

15% Progress reports

15% Reports on academic readings

V. Required Books and Supplemental Readings

Books and manuals provided by the cooperative employer. References about professional theory, practice, and standards required by the academic department.

VI. Students will keep a daily log booklet.

VII. Readings will be determined as stated in V.

A. DETAILS OF THE COURSE

A1. Cooperative Education perceives the work place as an extension of the classroom, and experiential education as an academic experience. Students continue to learn during the cooperative experience. They increase their theoretical knowledge as well as their practical skills. As evidence of this, students generally return to the university better learners and students after the cooperative experience. Studies by the Professional Laboratory Experiences office show that students' QPAs are likely to rise after an experiential education experience. One of the intangible benefits of a cooperative

experience is increased maturity and dedication on the part of the student.

- A2. This course does not require changes in any other courses or programs in the department.
- A3. This course is similar to the department's other experiential education courses, AG 488 -- Business & Governmental Internship (6 credits, and AG 493 Public Accounting Internship (6 credits), but differs in a number of significant ways: This initial cooperative experience gives the student an opportunity to test the work place realities of their chosen profession in accounting early enough in the college career to make changes or adjustments possible. It also gives students a chance to gain maturity, which is an unmeasurable but significant benefit. Further statement of distinction is detailed in the cover document accompanying this proposal.
- A4. This course has not been offered in the Accounting department on a trial basis, but a similar course is offered by Food & Nutrition, and Consumer Services.
- A5. This course is no intended to be offered dual-level.
- A6. This course is to taken for two credits and is taken as free electives in the student's undergraduate program.
- A7. Similar courses are offered at these institutions:
Drexel, Duquesne, Widener, Penn State, Bloomsburg, CMU, Pitt,
St. Vincent's, Villanova, and Robert Morris.
- A8. The National Society for Internships in Experiential Education (NSIEE) recommends but does not require this course.

B. INTERDISCIPLINARY IMPLICATIONS

- B1. The course will have an instructor of record from the Accounting department and an on-site supervisor.
- B2. Because cooperative education courses by definition involve at least two work experiences, a corollary course AG 399 -- Cooperative Education (Second Experience), 3 credits, is required and a proposal for the course is being submitted to the UWUCC simultaneously with this proposal.
- B3. This course will not overlap with courses from any other departments.
- B4. This course will not be available to students in Continuing Education.

C. IMPLEMENTATIONS

C1. Resources

- a. No new faculty will be needed to offer this course.
- b. No additional space is necessary to offer this course.
- c. No additional supplies are necessary for this course.
- d. No additional equipment is necessary for this course.
- e. Available library materials are sufficient for this course.
- f. Travel funds for one on-site visitation by the faculty member of record will be necessary.
- g. Cover document provides a more detailed statement about funding.

C2. None of the resources required are funded.

C3. The course will be offered every semester if student demand warrants.

C4. The number of sections of the course will be determined by enrollment figures.

C5. The enrollment of 36 cooperative students will constitute a three-credit equivalent faculty load or as defined by future CBA agreement or Meet and Discuss agreement.

C6. Enrollment per section of this course is governed by the CBA.

C7. This course will not be a curriculum requirement.

D. MISCELLANEOUS

The first work experience of two required in the cooperative education program may follow one of two forms.

1. Alternating Periods

Alternating periods will permit the participant to work at an approved site during the summer full-time (a minimum of 40 hours) or full-time (30-40 hours a week) during one entire semester following the completion of 55 credits and all other prerequisites.

2. Parallel Periods

Parallel periods permit the participant to be enrolled at the University for formal course work and work at the approved site part-time (15-20 hours per week) during two semesters following the completion of 55 credits and all other prerequisites. Only one summer workexperience is permitted in cooperative education. If AG 299 is taken as a summer experience then AG 399 must be taken during the first or second semester.

Credits for AG 299 will not be given for completion of the student major or business core requirements, but will be considered a part of the student's free electives.

Attachment 1

Catalog Description

AG 299 Cooperative Education

2 credits

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~~required to be in good academic standing and to serve a minimum of two alternating work experiences.~~

The student is expected to complete subsequently AG 399 or an internship.