

LSC Use Only Proposal No:  
LSC Action-Date:

UWUCC Use Only Proposal No: 12-140  
UWUCC Action-Date: App-5/7/13 Senate Action Date: APP-9/10/13

Curriculum Proposal Cover Sheet - University-Wide Undergraduate Curriculum Committee

|  |  |
|--|--|
| Contact Person(s)<br><b>Dr. Geoffrey Tickell</b> | Email Address<br><b>geoffrey.tickell@iup.edu</b> |
| Proposing Department/Unit<br><b>Accounting</b>   | Phone<br><b>724.357.2753</b>                     |

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: **Minor-Accounting**

Proposed program name, if changing: \_\_\_\_\_

| 5. Approvals                                     | Signature | Date    |
|--|-----------|---------|
| Department Curriculum Committee Chair(s)         |           | 4/15/13 |
| Department Chairperson(s)                        |           | 4/15/13 |
| College Curriculum Committee Chair               |           | 4/15/13 |
| College Dean                                     |           | 4/26/13 |
| Director of Liberal Studies (as needed)          |           |         |
| Director of Honors College (as needed)           |           |         |
| Provost (as needed)                              |           | 5/2/13  |
| Additional signature (with title) as appropriate |           |         |
| UWUCC Co-Chairs                                  |           | 5/7/13  |

Received  
MAY 1 2013  
Liberal Studies

**Part II. Description of Curriculum Change**

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

**Minor-Accounting (1) 18**

**Prescribed Liberal Studies:**

**Mathematics:** MATH 214 or 217

**Social Science:** ECON 121

**Liberal Studies Electives:** BTED/COSC/IFMG 101, ECON 122

**Required courses: 12**

|          |                            |      |
|----------|----------------------------|------|
| ACCT 201 | Accounting Principles I    | 3 cr |
| ACCT 202 | Accounting Principles II   | 3 cr |
| ACCT 304 | Intermediate Accounting I  | 3 cr |
| ACCT 305 | Intermediate Accounting II | 3 cr |

**Two courses from the following: 6**

|              |   |        |
|--------------|---|--------|
| ACCT 303     | Financial System Analysis               | 3 cr   |
| ACCT 311     | Cost Accounting                         | 3 cr   |
| ACCT 401     | Advanced Accounting                     | 3 cr   |
| ACCT 421/422 | Federal Tax I/Federal Tax II            | 3/6 cr |
| ACCT 431/432 | Auditing/Forensic and Internal Auditing | 3/6 cr |

(1) Minor course requirements must be completed with a minimum cumulative GPA of 2.0.

2. Summary of changes:

a. Table comparing old and new programs.

| <b>(Old Program)</b>                     |           | <b>(New Program)</b>   |           |
|--|-----------|--|-----------|
| <b>Minor-Accounting (1)</b>              | <b>18</b> | <b>Minor-Accounting (1)</b>  | <b>18</b> |
| (for Business Majors in the ECOBIT only) |           | (for Business Majors and students majoring in: Criminology, Hospitality Management, Employment and Labor Relations, Sports Administration, Fashion Merchandising, Economics and Computer Science.) |           |
|  |           | <b>Prescribed Liberal Studies:</b>   |           |
|  |           | <b>Mathematics:</b> MATH 214 or 217  |           |
|  |           | <b>Social Studies:</b> ECON 121  |           |
|  |           | <b>Liberal Studies Electives:</b>  |           |
|  |           | BTED/COSC/IFMG 101   |           |

|                                    |      |    |
|------------------------------------|------|----|
| <b>Required Courses:</b>           |      | 12 |
| ACCT 201 Accounting Principles I   | 3 cr |    |
| ACCT 202 Accounting Principles II  | 3 cr |    |
| ACCT 303 Financial System Analysis | 3 cr |    |
| ACCT 304 Intermediate Accounting I | 3 cr |    |

|   |      |   |
|---|------|---|
| <b>Two courses from the following:</b>    |      | 6 |
| ACCT 305 Intermediate Accounting II       | 3 cr |   |
| ACCT 311 Cost Accounting or               |      |   |
| ACCT 300 Managerial Accounting            | 3 cr |   |
| ACCT 421/422 Federal Tax I/Federal Tax II | 3 cr |   |
| ACCT 431/432 Auditing/                    |      |   |
| Forensic and Internal Auditing            | 3 cr |   |

(1) Minor course requirements must be completed with a minimum cumulative GPA of 2.0.

|                                     |      |    |
|-------------------------------------|------|----|
| <b>Required Courses:</b>            |      | 12 |
| ACCT 201 Accounting Principles I    | 3 cr |    |
| ACCT 202 Accounting Principles II   | 3 cr |    |
| ACCT 304 Intermediate Accounting I  | 3 cr |    |
| ACCT 305 Intermediate Accounting II | 3 cr |    |

|   |        |   |
|---|--------|---|
| <b>Two courses from the following:</b>    |        | 6 |
| ACCT 303 Financial System Analysis        | 3 cr   |   |
| ACCT 311 Cost Accounting                  | 3 cr   |   |
| ACCT 401 Advanced Accounting              | 3 cr   |   |
| ACCT 421/422 Federal Tax I/Federal Tax II | 3/6 cr |   |
| ACCT 431/432 Auditing/                    |        |   |
| Forensic and Internal Auditing            | 3/6 cr |   |

(1) Minor course requirements must be completed with a minimum cumulative GPA of 2.0.

### 3. Rationale for Change.

a. The primary change is the removal of the statement (for Business Majors in the ECOBIT only). Since the degree, **Associate of Arts in Business Specializing in Accounting**, has been placed in moratorium, there is no current program in which non-business majors can acquire the accounting foundation critical to their respective disciplines or for their own personal knowledge.

b. The **Prescribed Liberal Studies** addition to the new program is to assure that those non-business majors have the prerequisite knowledge for success in the accounting minor that business majors are expected to have. The old program did not include this section in the Minor since these prescribed courses are required for all business majors.

c. ACCT 303 (Financial Systems Analysis) has been moved from a required course to one of the two courses that may be chosen by the student. The accounting faculty believes that the 12 required credits should consist of the two principle courses and the two intermediate courses which provide the framework for the upper level accounting courses.

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

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

The will be 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.**

No new courses are being added to the program, therefore, any additional students will be absorbed into the existing sections.

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

Budget constraints have placed pressure on existing space, however, with proper facilities management, the classroom allocations will be adequate.

- 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 expectation is that the number of students enrolled in the program will increase, but we believe that we can manage these increases with existing resources.

#### **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.**

Since this is not a new program but rather a revision of an existing program, we will continue with our current evaluation process, which includes but is not limited to: regular reviews by the department's curriculum committee; on going student evaluations, input from the student organization, and discussions with representatives from our Business Advisory Council.

- 2. Specify the frequency of the evaluations.**

The department's Curriculum Committee meets periodically throughout the academic year. The officers of the student organization meet regularly with their faculty advisor. The Business Advisory Council generally meets once during the fall and spring semesters. Since this program will involve students outside the College of Business, we will attempt to identify those departments whose students are enrolled in the program and discuss with them any issues or concerns that might exist for their students.

### **3. Identify the evaluating entity.**

Ultimately, any curriculum decisions will come out of the department's Curriculum Committee and be voted upon by the faculty. However, input into that decision making process will come from: faculty, students, council members and other interested and affected parties.

#### **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 as a result of the revision.

#### **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.**

Since there are no new courses in this program revision, courses and programs in other departments should not be affected. However, we have received a Letter of Support from the Criminology Department encouraging the approval of this minor.