

MINUTES OF THE UNIVERSITY SENATE
January 29, 2002

Chairperson Nowell called the January 29, 2002 meeting of the University Senate to order at 3:20 p.m. in the Alumni Auditorium of the Eberly College of Business.

The following Senators were **excused** from the meeting: L. Federoff, T. Ferro, P. Groomes, R. Hartman, H. Hull, C. Lake, L. LaRoche, F. Nee, L. Pettit, M.A. Rafoth, T. Rittenberger, J.Rivera, M. Sadler, J.Solak, C. Strittmatter.

The following Senators (students) were **excused** from the meeting: C. Jones.

The following Senators were **absent** from the meeting: R. Camp, A. Creany, S. Durbin, D. Hulings, D. Jenette, D. Luo, S. Mukasa, W. Nunn, C. Orchard, K. Polansky, E. Ruffner, R. Soni, G. Torges-Hoffman, M. Vella, V. Watson, A. Yang.

The following Senators (students) were **absent** from the meeting: H. Anderson, M. Beasecker, A. Berol, C. Dziados, T. Ellis, L. Froehlich, I. Goldberg, V. Holder, R. Howard, A. Joynes, R.S. Lee, M. Longley, K. Moderelli, A. Nixlon, K.J. Norris, M. Petworski, N. Rank, J. Roth, M. Savidge, K. Stillwell, B. Surmacz, A. Thomas, P. Troutman, R. Viegas, J. Walsh, T. Williams, L. Zack

The minutes of the December 4, 2001 meeting were **ACCEPTED**.

Agenda items for the January 29, 2002 meeting were **ACCEPTED**.

REPORTS AND ANNOUNCEMENTS

PRESIDENT'S REPORT (Dr. Pettit)

Dr. Pettit was excused from the meeting, so no report was made.

PROVOST'S REPORT (Dr. Staszkiwicz)

I have only a few announcements to share with you today. The first is more in the form of a "heads up." The Office of the Chancellor has initiated discussions concerning the number of credits required to obtain an undergraduate bachelors degree. The current Board of Governors' policy calls for a minimum of 120 credits. IUP requires 124 and several universities in the System require 128. Beyond that, some programs require even more, depending on the approved curriculum. Partly in response to the expectation that students should be able to graduate in four years, the System is discussing whether a maximum number of credits should be specified by BOG policy. Exceptions could be granted based upon accreditation or certification requirements. These discussions are very preliminary, but they could lead to changes that would affect several programs at IUP as well as at sister universities. As more information is available, I shall share it with the Senate.

As you know, IUP was to submit two Performance Indicators (PI's) by January 21, 2002. That deadline was extended to January 22 because of the holiday on the 21st. I am grateful to the many faculty and managers who came to the open forum in which we discussed our options. Based upon those discussions, IUP submitted one PI dealing with accreditations and a second PI dealing with the number of students enrolled in honors programs. We have not yet heard the status of our submission.

I am pleased to report that the supplemental funding for instructional equipment that was approved by the Board of Governors will come through. We have taken 40% of the funds to support special initiatives and allocated the remaining funds to the colleges, Library and branch campuses. Approximately \$345,000 has been distributed in this effort.

You may recall that considerable controversy surrounded the collaborative doctoral program IUP has with East Stroudsburg. To avoid that controversy in the future, I want to keep the Senate informed on other collaborative graduate program efforts being discussed. Bloomsburg University has the only graduate program in Audiology and that discipline is now requiring a doctoral degree, D.AUD. Since Bloomsburg is not authorized to offer the degree they are working with IUP to establish a partnership. Members of the Special Education Department have been working with Bloomsburg to establish this partnership and the appropriate Senate committee is being informed at every step in the process. Additionally, Edinboro University has asked that we consider a joint program with them for a doctoral degree in Curriculum and Instruction. Discussions have just begun on that possibility.

CHAIRPERSON'S REPORT (Dr. Nowell)

Chairperson Nowell stated that Dr. Petit was unable to attend the meeting because of a meeting called in Harrisburg to discuss the funding formula for the state universities. He indicated that the Senate committee to discuss governance procedures with the administration would be meeting in the near future, and also that representatives from the Council of Chairs would be meeting to discuss curriculum procedures at the department and college level.

VICE CHAIRPERSON'S REPORT (Senator Coulson)

I just wanted to thank Mr. Patrick Brooks from the food service and Dr. Rena Fowler from the Library in their assistance of the Donut and Coffee nights in the Library. Student Congress is grateful for everything you did to assist us in every possible way that you could.

That is all I have for this week.

Have a great week!

OLD BUSINESS

Senator Ray made a motion for the administrator responsible for the operation of the Eberly Auditorium report as to why a flag has yet to be put in the auditorium. The motion was opposed and did not pass.

STANDING COMMITTEE REPORTS

RULES COMMITTEE (Chairperson Radell)

See Appendix A (page 5) for this committee report.

GRADUATE COMMITTEE (Chairpersons Kondo and Chambers)

Will meet in McElhaney , G-1 next week.

LIBRARY AND EDUCATIONAL SERVICES COMMITTEE (Chairperson Pagnucci)

NON-CREDIT COMMITTEE (Chairperson Barton)

No report

RESEARCH COMMITTEE (Chairperson Guth)

See Appendix B (page 6) for this committee report.

STUDENT AFFAIRS COMMITTEE (Chairperson Hall)

Next committee meeting will be February 12, 2002 in the Oak Room West

UNIVERSITY DEVELOPMENT AND FINANCE COMMITTEE (Chairperson Domeracki)

See Appendix C (page 7) for this committee report

ACADEMIC COMMITTEE (Chairperson Andrew)

For discussion at the next meeting will be the university Withdrawl policy. Next meeting will be next Tuesday in Sutton, 218.

AWARDS COMMITTEE (Chairperson Jackson)

The committee will meet on the February 5, 2002 and February 22, 2002 in 203 Stabely.

UNIVERSITY-WIDE UNDERGRADUATE CURRICULUM COMMITTEE (Chairpersons Sechrist and Numan)

See appendix D (page 8) for this committee report.

NEW BUSINESS

Student senator Justin Aion made the following announcement:

Since I have been attending senate meetings, starting with the first of this academic year, there has been constant talk of financial crisis and lack of funding. Last week, I read that Dr. Pettit was receiving a 6% pay raise, which comes out to about \$9,000. Please note that I am not stating that this is undeserved. When I presented this idea before Student Congress, I think I may have been misunderstood. The issue about which I am concerned is the possible misallocation of funds. I'm curious how it is that in the face of programs and courses being cancelled, this raise can be justified. I realize that this is a decision made by a body higher than University Senate, but I am wondering if anyone is able to help me understand why this raise was issued in light of the current financial crisis.

I hope this is everything you need. If you need anything else, feel free to let me know.

ADJOURNMENT

With no further business, the meeting was adjourned at 4:33 p.m.

Respectfully Submitted,

Jonathan B. Smith, Ed.D.
Secretary-IUP Senate

APPENDIX A
Rules Committee
Chairperson Radell

For Information:

The regularly scheduled meetings of the Rules Committee will be: February 19, 2002, March 26, 2002, and April 23, 2002 at 3:15 pm in McElhaney 203.

Elections will be held on April 2 and 3, 2002 for the faculty component for curriculum committees (there will be fewer seats in the senate). People will be needed to sit at the polls!

APPENDIX B
Research Committee
Chairperson Guth

The USRC met on December 11, 2001 and reviewed proposals. The committee awarded \$4,438 in grants to the following individuals:

Dr. Lydia H. Rodriguez received \$1,500 to present her paper “El salto cuantico de Laura Esquivel (The Quantum Leap of Laura Esquivel)” at the 35th Annual Conference of the Southwest Council of Latin American Studies (SCOLAS) in Moralia, Mexico.

Dr. Carl S. Luciano received \$1,438 for his Student/Faculty Research Project, “RISA Analysis of Microbial Communities in Carnivorous Pitcher Plants.”

Dr. Patricia Villalobos Echeverria received \$1,500 for her presentation of art at the Lima Biennial in Lima, Peru.

The next USRC meeting will be on Tuesday, February 5 at 3:15 p.m. in 317 Clark Hall.

APPENDIX C
University Development and Finance Committee
Chairperson Domaracki

For Information:

The Development and Finance Committee has approved the following:

Indiana University of Pennsylvania Schematic Design for Media Center
Project number IN-831
Burt Hill Kosar Rittelmann Associates

November 30, 2001

APPENDIX D
University-Wide Undergraduate Curriculum Committee
Co-Chairpersons Sechrist and Numan

For Information:

1. Liberal Studies Committee Report:
 Approved Type I Professor Commitment writing status for Dr. James Cahalan, English Department.
2. The following courses have been approved by the UWUCC to be offered in a distance education format:
 ACCT 201 Accounting Principles I
 ACCT 202 Accounting Principles II
 ENGL 101 College Writing
 FIN 310 Finance I
 IFMG 300 Information Systems: Theory and Practice
 IFMG 485: Seminar: IS for Electronic Commerce
 MKTG 320 Principles of Marketing
 PSYC 101 General Psychology

For Action:

1. Course Revisions -- Department of History PASSED

A. HIST 344

Current Catalog Description:

The Age of Big Business in America, 1877-1917

3c-0l-3sh

Examines how big business developed in America, how economic change reshaped society, and how the reshaped society responded politically.

Proposed Catalog Description:

Industrializing America

3c-0l-3sh

Prerequisites: Sophomore standing; completion of HIST 195 (nonmajors)

Study of the industrial revolution and its consequences in America through 1917. Topics include new technology and entrepreneurship, the development of middle and working class consciousness, immigration and ethnicity, gender, urban growth, the beginnings of consumer culture and commercialized leisure, intellectual developments, protest movements, and the Progressive Era's political reforms.

B. HIST 345**PASSED**

Current Catalog Description:

The Age of Ragtime: American History, 1900-1929 3c-01-3sh

Using the nation's cultural development as its thematic foundation, analyzes the transitional character of the Progressive Era, World War I, and the 1920s.

Proposed Catalog Description:

Prerequisites: Sophomore standing; completion of HIST 195 (nonmajors)**America in War and Depression, 1914-1945** 3c-01-3sh

Study of the social, economic, political and cultural response to war and depression in America. Topics include the First World War, the 1920's, the Depression, the New Deal and the Second World War.

C. HIST 346**PASSED**

Current Catalog Description:

Recent United States History 3c-01-3sh

Study of political, economic, and cultural changes in American life since 1929; examines roots of social problems facing us today. Some recent foreign policy trends also studied.

Proposed Catalog Description:

Recent United States History 3c-01-3sh**Prerequisites:** Sophomore standing; completion of HIST 195 (nonmajors)

Examines the major political, economic, social, and cultural changes in America since 1945 with a focus on their causes, character, and significance; also explores the role of the United States in global relations.

Rationale:

Because the time span of "Recent United States History" inevitably expands with each passing year, it is necessary from time to time to revise the boundaries of the department's standard chronological courses in American History. All three courses are being revised to incorporate new scholarship and to emphasize themes of current interest to the profession. HIST 344 and HIST 345 are being re-titled to reflect their new chronological boundaries or emphases. With the revised curriculum, just recently approved by the College of Humanities and Social Sciences, these courses will not be dual level.

D. HIST 483**PASSED (w/3 abstentions)**

Current Catalog Description:

Independent Study 3c-01-3sh

An honors program within the independent study format. Minimum qualifications are a 3.0 GPA, 15sh of history, and a 3.2 GPA in history classes. Satisfactory honors work is rewarded by formal recognition at graduation.

Proposed Catalog Description:

Honors Thesis/Independent Study

var-3-6sh

Prerequisites: History, history pre-law, or social science education/history major; 3.25 cumulative GPA; 3.5 GPA in history courses, departmental permission. Approval is based on academic appropriateness and availability of resources.

Two-semester sequence of research and writing, culminating in an honors thesis. Honors theses are completed individually under the direction of a department professor who specializes in the student's area of interest and are approved by a thesis committee comprised of the director and two others, one of whom may come from outside the history department. May be taken twice for a total of 6sh. Completion of 6sh of HIST 483 substitutes for HIST 480 Senior Seminar.

Rationale: The changes in title, course description, and prerequisites are occasioned by the formalization and revision of the history honors program, which has been in existence since 1963. The changes will correct the vagueness of the old title, amend the catalog description to reflect the revised honors program, and revise the prerequisites to reflect current university standards for "honors" work. An average of 3.5 in history courses matches the prerequisite for the history honors colloquium (HIST 487) and indicates the distinction in the major that makes honors work appropriate.

2. Program Revision and New Catalog Description – Department of History

Passed (w/5 abstentions)

Although the Honors Program in History has been in existence since 1963, the only reference to it in the current catalog appears in the course description for HIST 483.

Proposed Catalog Description:

History Honors Program

9 sh

Open by departmental permission to history, history pre-law, and social science education/history majors with at least a 3.25 QPA in total university coursework and a 3.5 QPA in history courses. Students complete at least one semester of HI 487 Honors Colloquium (a variable-topic course open also to students in the Robert E. Cook Honors College) and two semesters of honors thesis research and writing. Honors theses are completed individually under the direction of a department professor who specializes in the student's area of interest and are approved by a thesis committee comprised of the director and two other readers, one of whom may come from outside the history department. Honors history courses count toward the major; completion of an honors thesis substitutes for HIST 480 Senior Seminar.

Students interested in the history honors program should discuss this opportunity as early as possible with their advisers. Students may file a declaration of intent during the sophomore year; a formal application for admission must be made, normally early in the junior year. The program is particularly encouraged for students intending to seek admission to graduate or professional schools. Honors coursework is designated on university transcripts; students completing the departmental honors program are recognized at departmental commencement ceremonies.

HIST 487 Honors Colloquium in History 3 sh
 HIST 483 Honors Thesis/Independent Study 6 sh*
 *two semesters, 3sh each

CURRENT PROGRAM	PROPOSED PROGRAM
HIST 483 Independent Study 6 sh	HIST 487 Honors Colloquium 3sh HIST 483 Honors Thesis/Independent Study 6 sh

Rationale: The History Department's Honors Program has been serving students since the fall of 1963 when a non-credit bearing thesis option was offered to students in the Social Science Department. The following year, the format of a yearlong tutorial culminating in a significant research paper became an official, credit-bearing university program. When the former Social Science Department divided into disciplinary departments in the late 1960s, the practice of offering honors theses was carried over into the History Department. Credit has been registered through the "independent study" format under the course number HIST 483--an honors version of the regular independent study number HIST 482.

After 37 years, five factors suggest the need for revision, formalization, and strengthening of the program: (1) the encouragement of the provost's office to create stronger, regularized departmental honors programs; (2) the encouragement of the president and the admissions office for departmental programs to recruit outstanding students; (3) the establishment of the Robert E. Cook Honors College which has added to the number of strong history majors already present in the department; (4) the creation of HIST 487 Honors Colloquium in 1999 making it possible to have a "group" honors experience in which honors students can reinforce each others' achievements as an addition to the existing "individual" thesis experience; (5) the increasing competitiveness of graduate school admissions which makes undergraduate research, conference presentations, and publications more necessary.

3. Department of Accounting

PASSED

A. Catalog Description Change:

Current Catalog Description

The Accounting Department provides the training necessary for one to enter the fields of public accounting, managerial accounting, and government accounting.

Proposed Catalog Description

Accounting majors receive instruction in financial reporting system design and analysis, managerial accounting, taxation and nonprofit accounting leading to career opportunities in public, industry and government accounting.

B. New Courses:**SENT BACK TO COMMITTEE**

1. **ACCT 303 Financial System Analysis** 3c-0l-3sh
Prerequisite: Grade of C or better in ACCT 201
 This course focuses on preparation and analysis of financial information for business performance and financial condition decisions. Financial accounting software will be integrated throughout the course to demonstrate financial accounting system design. Basic accounting standards, concepts and current issues underlying financial reporting will be reviewed.

Rationale: This course will replace ACCT 412 Advanced Cost Accounting as a required course for accounting majors and minors. The course prerequisite will be earning a C or better in ACCT 201 Accounting Principles I, which emphasizes the fundamentals of financial statement preparation. This class can be taken simultaneously with ACCT 202 Accounting Principles II that stresses managerial accounting topics. Financial and management accounting represent two relatively diverse areas of information processing and analysis. Therefore, students concurrently taking Financial System Analysis and Accounting Principles II should experience significantly divergent knowledge bases.

 This course is also highly recommended for all business majors in that it is designed to acquaint these students with additional common accounting terminology and financial information systems found regularly in business and financial environments. In addition, this course will allow future business professionals to further their understanding of the interrelationships underlying financial reporting and how successful businesses process and utilize financial data to determine competitive position while signaling present and future success to financial system users.

2. **ACCT 432 Forensic and Internal Auditing** 3c-0l-3sh
Prerequisites: ACCT 303, Junior Standing
 This course introduces students to forensic auditing in fraudulent financial reporting and employee theft. This course also covers the foundations of internal auditing and operational audits performed by internal auditors.

Rationale: This course will include extensive coverage of forensic audit procedures for controlling and investigating fraudulent activities within business organizations. Also, operational audits for adherence to organizational policies are introduced. Along with accounting majors, this course could prove to be particularly beneficial to criminology majors desiring additional accounting training for investigating white-collar criminal activities.

C. Course Revisions**SENT BACK TO COMMITTEE**

1. Course Revision, Number and Catalog Description Change

Current Catalog Description:

ACCT 301 Intermediate Accounting I

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 202

An overview of the foundation of accounting theory dealing with application of generally accepted accounting principles as promulgated in professional pronouncements to the reporting process and to accounting for various asset items in the financial statements.

Proposed Catalog Description:

ACCT 304 Intermediate Accounting I

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 303

This course primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage will include recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting will also be emphasized.

2. Course Revision, Number and Catalog Description Change

Current Catalog Description:

ACCT 302 Intermediate Accounting II

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 301

Application of generally accepted accounting principles to various areas such as accounting for corporations, long-term investments in securities, bonds, pension costs, leases, etc.

Proposed Catalog Description:

ACCT 305 Intermediate Accounting II

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 304

This course will concentrate on financial reporting of creditor and investor claims on business assets in the form of liabilities and equity. Specialized financial reporting topics such as earnings per share, stock options, income tax, pension and lease accounting will also be covered.

Rationale: The numbering change of Intermediate Accounting I and II from ACCT 301/302 to ACCT 304/305 permits the proper sequencing of second-year accounting courses for accounting majors in the proposed revised curriculum framework, along with clearly differentiating the new Intermediate Accounting course contents from the previous version for administrative control purposes. Proposed changes in course prerequisites and description also follow from the revision of Intermediate Accounting I and II course contents brought about by the inclusion of the new ACCT 303 Financial System Analysis into the accounting major curriculum requirements.

3. Course Revision and Catalog Description Change

Current Catalog Description:

ACCT 311 Cost Accounting

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 202

Cost accounting methods and procedures including cost accumulation under job order cost system and process cost system, cost allocation, budgeting, and accounting for spoilage, joint, and by-products. The planning and control aspect of cost accounting is emphasized.

Proposed Catalog Description:

ACCT 311 Cost Accounting

3c-01-3sh

Prerequisite: Grade of C or better in ACCT 202

This course studies the aggregation and use of financial information for internal management decision-making. Discussions will concentrate on cost management system design, cost estimation methods for budget preparation and achievement, cost accumulation methods for manufacturing and service organizations, inventory control procedures, transfer pricing administration, and managerial performance evaluation techniques.

Rationale: The proposed change in the course description represents significant changes in proposed course content changes reflected in the new syllabus of record. A number of topics are being eliminated and are being replaced with new topics that reflect technological advances and new demands for innovative forms of information collection and analysis. Automated techniques and an emphasis on intellectual capital creation have replaced manual labor activities in many manufacturing processes. This revision attempts to introduce the effects on information collection and analysis of these innovative productivity techniques to accounting majors who will soon enter this new competitive environment.

D. Course Deletion

SENT BACK TO COMMITTEE

ACCT 435 Internal Auditing, currently a controlled major elective, will be eliminated from the undergraduate accounting program, and the course is being deleted.

Rationale: ACCT 432 Forensic and Internal Auditing will replace ACCT 435 as a controlled major elective in the undergraduate accounting program. The new ACCT 432 will include significant instruction in a relatively new area of accounting practice, viz., forensic investigative auditing.

E. Program Revision**SENT BACK TO COMMITTEE****Current Program****Proposed Program****Bachelor of Science – Accounting****Bachelor of Science – Accounting**

Liberal Studies: As outlined in the Liberal Studies 54-56
Studies section with the following specifications:

Mathematics: MATH 121

Social Science: ECON 121, PSYC 101

Liberal Studies Electives: BTED/COSC/IFMG 101,
ECON 122, MATH 214, no courses with ACCT prefix

Liberal Studies: As outlined in the Liberal Studies 54-56
section with the following specifications:

Mathematics: MATH 115

Social Science: ECON 121, PSYC 101

Liberal Studies Electives: BTED/COSC/IFMG 101,
ECON 122, MATH 214, no courses with ACCT prefix

College: Business Administration Core 33

College: Business Administration Core 33

Required Courses:**Required Courses:**

ACCT 201 Accounting Principles I 3sh

ACCT 201 Accounting Principles I 3sh

ACCT 202 Accounting Principles II 3sh

ACCT 202 Accounting Principles II 3sh

BLAW 235 Legal Environment of Business 3sh

BLAW 235 Legal Environment of Business 3sh

BTST 321 Business and Interpersonal
Communications 3sh

BTST 321 Business and Interpersonal
Communications 3sh

FIN 310 Finance I 3sh

FIN 310 Finance I 3sh

IFMG 300 Information Systems:
Theory and Practice 3sh

IFMG 300 Information Systems:
Theory and Practice 3sh

MGMT 310 Principles of Management 3sh

MGMT 310 Principles of Management 3sh

MGMT 330 Production and Operations
Management 3sh

MGMT 330 Production and Operations
Management 3sh

MGMT 495 Business Policy 3sh

MGMT 495 Business Policy 3sh

MKTG 320 Principles of Marketing 3sh

MKTG 320 Principles of Marketing 3sh

QBUS 215 Business Statistics 3sh

QBUS 215 Business Statistics 3sh

Major: Accounting (1) 27

Major: Accounting (1) 27

Required Courses:**Required Courses:**

ACCT 301 Intermediate Accounting I 3sh

ACCT 303 Financial System Analysis 3sh

ACCT 302 Intermediate Accounting II 3sh

ACCT 304 Intermediate Accounting I 3sh

ACCT 311 Cost Accounting 3sh

ACCT 305 Intermediate Accounting II 3sh

ACCT 321 Federal Taxes 3sh

ACCT 311 Cost Accounting 3sh

ACCT 401 Advanced Accounting 3sh

ACCT 321 Federal Taxes 3sh

ACCT 412 Advanced Cost Accounting 3sh

ACCT 401 Advanced Accounting 3sh

ACCT 431 Auditing 3sh

ACCT 431 Auditing 3sh

Controlled Electives:**Controlled Electives:**

Two courses from this list: 6sh

Two courses from this list: 6sh

ACCT 422, 435, 441, 451, 461, 471, BLAW 336

ACCT 412, 422, 432, 441, 451, 461, 471, BLAW 336

Other Requirements: 0

Other Requirements: 0

Free Electives: 8-10

Free Electives: 8-10

Total Degree Requirements: 124

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

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in the course description section of the Undergraduate
Catalog prior to advancing to the next course.

Rationale: The primary change in the accounting core curriculum will result from the creation of a new required course in financial system analysis (ACCT 303) and the reclassification of ACCT 412 Advanced Cost Accounting from a required to a controlled elective course offering. This change will result in a direct substitution from requiring the old ACCT 412 course and replacing it with the new ACCT 303 Financial System Analysis course.

Accounting majors in this modified curricular framework will be required to complete the SAME number and total hours of required core courses as under the present curricular format. Liberal Studies and business core requirements will not change with this revision. Total semester hours required for earning a BS in Accounting will not change. Accounting majors will still receive at least one year of managerial/cost accounting instruction after the implementation of the revision. Most importantly, accounting majors and minors, along with other ECOB graduates, will be exposed to a significant analytical function (financial system interpretation and analysis) and technological business applications commonly included in traditional undergraduate accounting programs but previously not directly addressed within the IUP accounting curriculum.