

14-150a.  
 UWUCC AP-4/7/15  
 Provost App-3/2/15  
 Senate App-4/28/15

## Program Revision Template

**Steps to the approval process:**

1. Complete the applicable template(s) and email them to the departmental or program curriculum committee chair.
2. The curriculum chair emails the proposal to the curriculum committee, then to the department/program faculty for a vote and finally to the department/program chair.
3. The department/program chair emails the proposal to [curriculum-approval@iup.edu](mailto:curriculum-approval@iup.edu); this email will also serve as an electronic signature.
4. Curriculum committee staff will log the proposal, forward it to the appropriate dean's office(s) for review within 14 days and post it on the X Drive for review by all IUP faculty and administrators. Following the dean's review the proposal goes to the UWUCC/UWGC and the Senate.
5. Questions? Email [curriculum-approval@iup.edu](mailto:curriculum-approval@iup.edu).

Contact Person:	GEOFFREY TICKELL	Email Address:	geoffrey.tickell@iup.edu
Proposing Depart/Unit:	ACCOUNTING	Phone:	724-357-2753

Program Revisions (Check all that apply):  Program Revision     Program Title Change     Catalog Description Change     Credit Hour Change

Liberal Studies Requirement Changes     Variability of Delivery     Other: Click here to enter text.

Current Program Information		Proposed Changes	
Current Program Title	Bachelor of Science - Accounting	Proposed Program Title <i>(if changing)</i>	
Current Narrative Catalog Description		Proposed Narrative Catalog Description <i>(if changing)</i>	
Current Program Requirements		Proposed Program Requirements <i>(if changing)</i>	

Template G

Rationale for Proposed Changes	
<p>Why is the program being revised?</p>	<p>To reduce the number of required credit hours in the major from 63 to 60 credit hours in order to conform with PASSHE requirements..</p>
<p>Identify the <b>Program</b> Student Learning Outcomes (SLO). Mark any SLOs that are changing as a part of the Program Revision.</p>	<p>Not applicable</p>
<p>Implication of the Change on:</p> <ul style="list-style-type: none"> <li>- Program</li> <li>- Other programs</li> <li>- Current Students</li> </ul>	<p>The program will be changed by reducing the number of controlled electives from 12 credit hours to 9 credit hours. Also, the free electives will be changed from 7 – 8 credit hours to 10 – 11 credit hours.</p> <p>No other programs will be affected.</p> <p>This change will commence in Fall 2015. All students will fall under the new requirements.</p>

## 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:**

<b>Business Core</b>		<b>33</b>
ACCT 201	Accounting Principles I	3cr
ACCT 202	Accounting Principles II	3cr
BLAW 235	Legal Environment of Business	3cr
BCOM 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)**

<b>Required Courses:</b>		<b>18</b>
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):** Three courses from the following: **9**

- A minimum of 9 credit hours from any ACCT 300-level or above (except for ACCT 493) or BLAW 336, or approval of the Chair.

**Free Electives (4):** **10-11**

**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 using their controlled electives and their free electives to complete:

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

Certified Management Accountant (CMA): ACCT 412, ACCT 432, and ACCT 461, ACCT 493.

Certified Fraud Examiner (CFE): ACCT 432, ACCT 493, ECON 223, and CRIM 101.

(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.

<b>Current Program:</b>		<b>Proposed Program:</b>	
<b>Bachelor of Science--Accounting</b>		<b>Bachelor of Science--Accounting</b>	
<b>Liberal Studies:</b> As outlined in the Liberal Studies section with the following specifications: <b>Mathematics:</b> MATH 115 <b>Social Science:</b> ECON 121, PSYC 101 <b>Liberal Studies Electives:</b> 9cr, BTED/COSC/IFMG101, ECON 122, MATH 214		<b>Liberal Studies:</b> As outlined in the Liberal Studies section with the following specifications: <b>Mathematics:</b> MATH 115 <b>Social Science:</b> ECON 121, PSYC 101 <b>Liberal Studies Electives:</b> 9cr, BTED/COSC/IFMG 101, ECON 122, MATH 214	
<b>College: Business Administration Core Required Courses:</b> ACCT 201 Accounting Principles I 3cr ACCT 202 Accounting Principles II 3cr BLAW 235 Legal Environment of Business 3cr BCOM 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		<b>College: Business Administration Core Required Courses:</b> ACCT 201 Accounting Principles I 3cr ACCT 202 Accounting Principles II 3cr BLAW 235 Legal Environment of Business 3cr BCOM 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	
<b>Major: Required Courses (all 3 cr):</b> 30 ACCT 304 Intermediate Accounting I ACCT 305 Intermediate Accounting II ACCT 311 Cost Accounting ACCT 401 Advanced Accounting ACCT 421 Federal Tax I ACCT 431 Auditing  <b>Controlled electives (all 3 cr):</b> 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, <u>and</u> with the approval of the advisor.		<b>Major: Required Courses (all 3 cr):</b> 27 ACCT 304 Intermediate Accounting I ACCT 305 Intermediate Accounting II ACCT 311 Cost Accounting ACCT 401 Advanced Accounting ACCT 421 Federal Tax I ACCT 431 Auditing  <b>Controlled electives (all 3 cr):</b> Three courses from any ACCT 300-level or above (except for ACCT 493) that is not included in the Accounting Major core and/or BLAW 336, or approval of the Chair.	
<b>Free electives:</b> 7-8		<b>Free electives:</b> 10-11	
<b>Total Degree Requirements:</b> <u>120</u>		<b>Total Degree Requirements:</b> <u>120</u>	

Notes:

- (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 completing the following courses:

<p style="text-align: center;"><b>Certified Public Accountant (CPA)</b></p> <p>ACCT 422, 441, 493, and BLAW 336. Students who plan to sit for the comprehensive CPA exams must satisfy the 150 credit hours educational requirement. Students should work closely with their faculty advisor to discuss the alternatives available to meet this requirement.</p>	<p style="text-align: center;"><b>Certified Management Accountant (CMA)</b></p> <p>ACCT 412, 432, 461, ACCT 493.</p>	<p style="text-align: center;"><b>Certified Fraud Examiner (CFE)</b></p> <p>ACCT 432, 493, ECON 223, CRIM 101.</p>
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(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.

- 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 **Controlled Electives** have been decreased from 12 credits to 9 credits. This revision is required under the new PASSHE guidelines to reduce the number of required credit hours in the major from 63 to 60.
- b. The **Free Electives** section has been increased from 7-8 credits to 10-11 credits. This is to allow the number of credit hours required for the degree to remain unchanged at 120.

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

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

Starting in Fall 2015, all majors will fall under the new requirements.

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.