

FEB 10 2004

# REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

Program Bachelor of Science in Accounting

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Formal Option n/a (if applicable) Or Specialty Field n/a (if applicable)

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Department (if applicable) Von Allmen School of Accountancy

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College (if applicable) Gatton College of Business and Economics

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Degree title Bachelor of Science in Accounting Bulletin PP pp. 110-111 (2002-2003 edition)

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CIP Code 52.0301 UK ID No. \_\_\_\_\_ HEGIS Code \_\_\_\_\_

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Accrediting Agency (if applicable) AACSB

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## I. PROPOSED CHANGE(S) IN PROGRAM REQUIREMENTS

Particular University Studies Requirements or Recommendations for this program

	<u>Current</u>	<u>Proposed</u>
English Writing		no proposed changes
Communication		
Mathematics		
Area I (Natural Science)		
Area II (Social Science)		
Area III (Humanities)		
Area IV (Cross-disciplinary component)		
Area V (Non-western cultural component)		

2. College Depth and Breadth of Study Requirements (if applicable) (including particular courses required or recommended for this program) NOTE: To the extent that proposed changes in 2 through 6 involve additional courses offered in another program, please submit correspondence with the program(s) pertaining to the availability of such courses to your students.

<u>Current</u>	<u>Proposed</u>
	no proposed changes

3. Premajor or Preprofessional Course Requirements (if applicable)

<u>Current</u>	<u>Proposed</u>
	no proposed changes

Total Hours 78-90

4. Credit Hours Required	<u>Current</u>	<u>Proposed</u>
	124	121
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a. Total Required for Graduation	121	
b. Required by level		
	100 18-21	200 19
		300 30
		400-500 15
c. Premajor or Preprofessional (if applicable)	33-34	f. Hours Needed for a Particular Option Or Specialization (if applicable)
d. Field of Concentration (if applicable)	28	g. Technical or Professional Support Electives (if applicable)
e. Division of Hours Between Major Subject and Related Field (if applicable)	n/a	h. Minimum Hours of Free or Supportive Electives (Required)
		6

5. Major or Professional Course Requirements	<u>Current</u>	<u>Proposed</u>
	see attached	see attached

6. Minor Requirements (if applicable)	<u>Current</u>	<u>Proposed</u>
	n/a	n/a

Total Hours 121

7. Rationale for change(s): (If rationale involves accreditation requirements, please include specific references to those requirements.)

ACC 318 (originally ACC 208) was developed in the early 1990's in response to calls from employers of our graduates to increase the soft skills of our graduates, in particular, computer and communication skills. Increasingly, students entering our program already have substantial computer skills and communication skills are being developed elsewhere on campus and by incorporating oral and written requirements into other courses in the accounting curriculum.

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## REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

### Item #5: Major or Professional Course Requirements:

Current			Proposed		
ACC 211	Financial Accounting Lab	1	ACC 211	Financial Accounting Lab	1
ACC 301	Intermediate Accounting I	3	ACC 301	Intermediate Accounting I	3
ACC 302	Intermediate Accounting II	3	ACC 302	Intermediate Accounting II	3
ACC 318	Contemporary Acct. Methods	3	ACC 324	Acct. Information Systems	3
ACC 324	Acct. Information Systems	3	DIS 320	Management Info. Systems	3
DIS 320	Management Info. Systems	3	MGT 499	Strategic Management	3
MGT 499	Strategic Management	3	Twelve hours of ACC courses at the		
Twelve hours of ACC courses at the 400- or 500-level; at least 6 of the 12 hours must be from ACC 403, ACC 407, or ACC 418			12	400- or 500-level; at least 6 of the 12 hours must be from ACC 403, ACC 407, or ACC 418	12
Total number of hours		<u>31</u>			<u>28</u>

See table 1, which lists the course prerequisites currently and as proposed. See also figure 1, which depicts (as a result of these prerequisites) the sequencing of accounting courses.

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Item #8: List below the typical semester by semester program for a major:

Current	Proposed
<i>1st semester of freshman year:</i>	
ENG 101      Natural science course	same
MA 109      Social science course	
Humanities course	
<i>2nd semester of freshman year:</i>	
ENG 102      Natural science course	same
MA 162      Humanities course	
CS 101	
<i>1st semester of sophomore year:</i>	
ENG 203      ACC 201      ECO 201	
MA 123      Oral communications course	
<i>2nd semester of sophomore year:</i>	
STA 291      ECO 202	
ACC 202      Cross-disciplinary course	
ACC 211      Cross-cultural course	
<i>1st semester of junior year:</i>	
ACC 301      MGT 301	ACC 301      MGT 301      FIN 300
ACC 318      FIN 300	
Cross-disciplinary course	
<i>2nd semester of junior year:</i>	
ACC 302      MGT 340	ACC 302      MGT 340
ACC 324      MKT 300	
DIS 320      Elective/foreign language	
<i>1st semester of senior year:</i>	
DIS 300      2 ACC electives	DIS 300      1 ACC elective
ECO 391      Elective/foreign language	
<i>2nd semester of senior year:</i>	
MGT 499      2 ACC electives	ECO 391      2 electives/foreign language
2 non-B&E electives	

## REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

**Table 1**  
**Course Prerequisites**

Course	ACC	Prerequisite(s)*	
		Current	Proposed
Financial Accounting I	201	Sophomore standing	same as current
Managerial Uses of Acc. Info.	202	201	same as current
Financial Accounting Lab	211	201	same as current
Intermediate Accounting I	301	201**, 202**, 211***	same as current
Intermediate Accounting II	302	301, 318	301
Contemporary Acct. Methods	318	201**, 202**, 211***, CS 101**	eliminated
Accounting Information Systems	324	301, 318	301
Auditing	403	302, 324	same as current
Concepts of Income Taxation	407	Junior standing & 202	same as current
Not-for-Profit & Regulatory Acc.	410	302	same as current
Cost Management	418	201**, 202**, 211**, 318**	201**, 202**, 211**
Special Topics in Accounting****	490	n/a	Consent of instructor
Advanced Topics in Taxation	507	407	same as current
Controllership	508	418	same as current
Adv. Topics in Fin'l. Reporting	516	302	same as current

\* Unless otherwise notes, these are ACC courses.

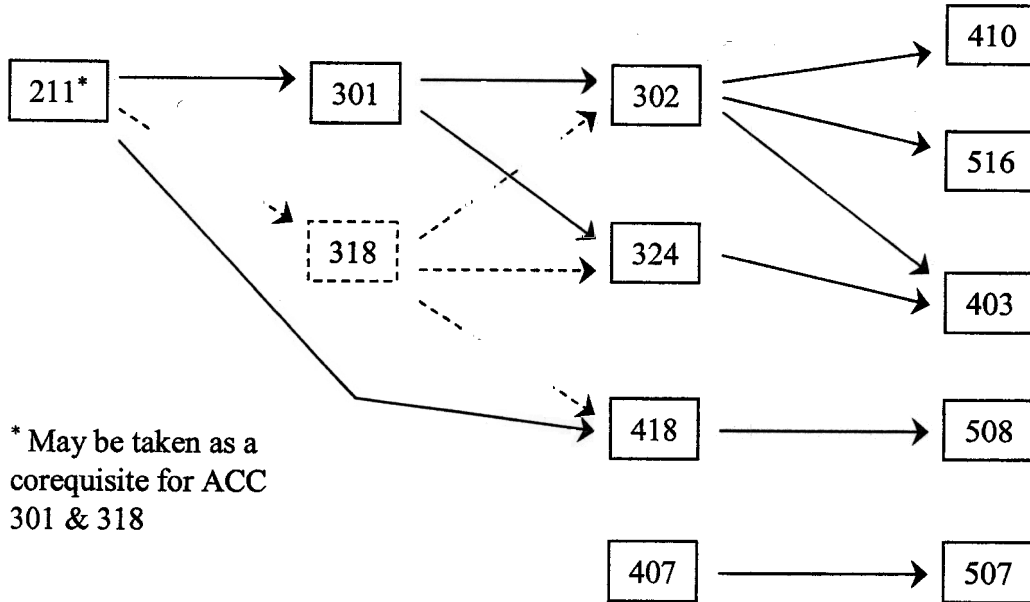
\*\* With a grade of C or better.

\*\*\* May be taken as a corequisite.

\*\*\*\* This is a new course that has been proposed. It is going through the approval process separate from this requested change in undergraduate program.

# REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

**Figure 1**  
**Sequencing of Courses in Accounting Major (New Curriculum)**



The proposed change in curriculum is to eliminate ACC 318. Accompanying this request for a change in undergraduate programs are minor course changes to eliminate ACC 318 as prerequisites for ACC 302, ACC 324, and ACC 418. (The proposed changes are depicted in Figure 1 as dashed lines.)