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PROGRAM/DEGREE REQUIREMENT CHANGE (MAJOR/MINOR)

SUBMITTED BY:

Department	Accounting	College/School	School of Management
Prepared by	Anita Hughes	Phone	
Email Contact	HCSparks@alaska.edu	Faculty Contact	H. Charles Sparks

See <http://www.uaf.edu/uafgov/faculty/cd> for a complete description of the rules governing curriculum & course changes.

PROGRAM IDENTIFICATION:

DEGREE PROGRAM	Accounting
Degree Level: (i.e., Certificate, A.A., A.A.S., B.A., B.S., M.A., M.S., Ph.D.)	B.B.A.

A. CHANGE IN DEGREE REQUIREMENTS: (Brief statement of program/degree changes and objectives)

The accounting department proposes the following degree program changes to allow students increase flexibility for completion of program requirements, and to update our curriculum for changes that have occurred in professional practice. We are allowing students to meet the attestation program requirement by completing either of two courses, we are requiring advanced accounting due to the emphasis of this course on professional examinations and the need to cover this material for preparation for professional careers. Finally, we are aligning our introductory courses to be consistent with the courses offered by our sister campus UAA, and to reflect what is taught at other universities.

B. CURRENT REQUIREMENTS AS IT APPEARS IN THE CATALOG:

The accounting department offers an extensive program for those interested in the fields of general accounting, auditing, managerial accounting, taxation and government accounting. The objectives of the program are to provide a strong business background through an understanding of accounting and to train students for employment in accounting work.

The UAF accounting program is accredited by the Association to Advance Collegiate Schools of Business. The AACSB accredits 120 programs nationwide, and the UAF accounting program is the only program in Alaska with AACSB accreditation.

The accounting program prepares students for certification as Certified Public Accountants, Certified Management Accountants, Certified Financial Managers, Certified Internal Auditors and Certified Fraud Examiners.

Major – B.B. A. Degree

1. Complete the general university requirements. (See page 131. As part of the core curriculum requirements, complete: BA F323X* and MATH F262X*)
2. Complete the B.B.A. degree requirements. (See page 137. As part of the common body of knowledge, complete AIS F316.)
3. Complete ENGL F314W,O/2*
4. Complete the following program (major) requirements:
 - ACCT F330 – Income Tax.....3
 - ACCT F342 – Managerial Cost Accounting.....3
 - ACCT F361 – Intermediate Accounting.....3
 - ACCT F362 – Intermediate Accounting.....3
 - ACCT F414 – Governmental and Nonprofit Accounting.....3
 - ACCT F452W – Auditing.....3
5. Complete two of the following:
 - ACCT F401 – Advanced Accounting.....3

ACCT F404 – Advanced Cost Accounting and Controllership.....	3
ACCT F430 – Advanced Taxes.....	3
ACCT F472 – Advanced Auditing.....	3
AIS F473 – Applied System Design.....	3
6. Complete free electives.....	9 – 13
7. Minimum credits required.....	123

* Students must earn a C grade (2.0) or better in each course.

Note: The B.B.A. degree requires 50 percent of the accounting, business administration and economics credits to be earned in residence at UAF.

Note: Students within 18 credit hours of fulfilling the requirement for the bachelor's degree are eligible to take the CPA examination in Alaska. Students completing a bachelor's degree after Dec. 31, 2000 will be required to meet the state's 150-hour requirement to receive a CPA certificate.

C. PROPOSED REQUIREMENTS AS IT WILL APPEAR IN THE CATALOG WITH THESE CHANGES:
(Underline new wording strike through old wording and use complete catalog format)

The accounting department offers an extensive program for those interested in the fields of general accounting, auditing, managerial accounting, taxation and government accounting. The objectives of the program are to provide a strong business background through an understanding of accounting and to train students for employment in accounting work.

The UAF accounting program is accredited by the Association to Advance Collegiate Schools of Business. The AACSB accredits 120 programs nationwide, and the UAF accounting program is the only program in Alaska with AACSB accreditation.

The accounting program prepares students for certification as Certified Public Accountants, Certified Management Accountants, Certified Financial Managers, Certified Internal Auditors and Certified Fraud Examiners.

Major – B.B. A. Degree

1. Complete the general university requirements. (See page 131. As part of the core curriculum requirements, complete: BA F323X* and MATH F262X*)
2. Complete the B.B.A. degree requirements. (See page 137. As part of the common body of knowledge, complete AIS F316.)
3. Complete one of the following: * ENGL F314W,O/2 ; BA 456W; HSEM 445W.O/2
4. Complete the following program (major) requirements:*

ACCT F330 – Income Tax.....	3
ACCT F342 – Managerial Cost Accounting.....	3
ACCT F361 – Intermediate Accounting.....	3
ACCT F362 – Intermediate Accounting.....	3
ACCT F414 – Governmental and Nonprofit Accounting.....	3
ACCT F401 – Advanced Accounting.....	3
ACCT F452W – Auditing.....	3
Or Acct F472W – Internal & Governmental Auditing.....	3

5. Complete three of the following:*
- | | |
|--|--------------|
| ACCT F401 – Advanced Accounting..... | 3 |
| ACCT F404 – Advanced Cost Accounting and Controllership..... | 3 |
| <u>ACCT F414 O/2 – Governmental and Nonprofit Accounting</u> | <u>3</u> |
| ACCT F430 – Advanced Taxes..... | 3 |
| ACCT F472W – Internal & Governmental Auditing | 3 |
| AIS F473 – Applied System Design..... | 3 |

6. Complete free electives.....	⁹⁻¹³ 9-13 9-13
7. Minimum credits required.....	123-120

* Students must earn a C grade (2.0) or better in each course.

Note: The B.B.A. degree requires 50 percent of the accounting, business administration and economics credits to be earned in residence at UAF.

Note: ~~Students within 18 credit hours of fulfilling the requirement for the bachelor's degree are eligible to take the CPA examination in Alaska. Students completing a bachelor's degree after Dec. 31, 2000 will be required to meet the state's 150-hour requirement to receive a CPA certificate.~~

D. ESTIMATED IMPACT

WHAT IMPACT, IF ANY, WILL THIS HAVE ON BUDGET, FACILITIES/SPACE, FACULTY, ETC.

No impacts no new courses are proposed.

E. IMPACTS ON PROGRAMS/DEPTS:

*What programs/departments will be affected by this proposed action?
Include information on the Programs/Departments contacted (e.g., email, memo)*

None

F. IF MAJOR CHANGE - ASSESSMENT OF THE PROGRAM:

Description of the student learning outcomes assessment process.)

None current learning goals and assessment will be continued as designed & implemented.

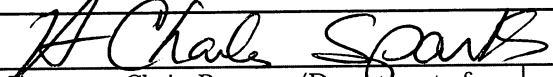
JUSTIFICATION FOR ACTION REQUESTED

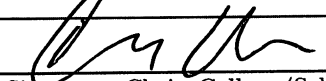
The purpose of the department and campus-wide curriculum committees is to scrutinize program/degree change applications to make sure that the quality of UAF education is not lowered as a result of the proposed change. Please address this in your response. This section needs to be self-explanatory. If you drop a course, is it because the material is covered elsewhere? Use as much space as needed to fully justify the proposed change and explain what has been done to ensure that the quality of the program is not compromised as a result.

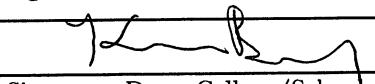
Provides increased flexibility for satisfying degree requirements and allows students to better align their course work with desired job market.

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APPROVALS:

	Date	1-23-13
Signature, Chair, Program/Department of: _____		

	Date	1-23-13
Signature, Chair, College/School Curriculum Council for: _____		

	Date	1-23-13
Signature, Dean, College/School of: _____ <i>SOM</i>		

ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBMISSION TO THE GOVERNANCE OFFICE

_____	Date	_____
Signature, Chair, UAF Faculty Senate Curriculum Review Committee		