Submit originals and one copy and electronic copy to Governance/Faculty Senate Office (email electronic copy to fysenat@uaf.edu)

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

PROGRAM IDENTIFICATION:

DEGREE PROGRAM	Accounting	g
Degree Level: (i.e., Cer	tificate, 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.

We are adding a O/2 component to Acct 414 Governmental & NotForProfit Accounting to address an assessment of learning goal to improve our graduates oral communications skills.

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 back ground 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	
ACCT F361 – Intermediate Accounting	3
ACCT F362 – Intermediate Accounting	
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	
6.	Complete free electives	
7.	Minimum credits required	

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

Note: The B.B.A. degree requires 50 perent 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 ot receive a CPA certificate.

C. PROPOSED REQUIREMENTS AS IT WILL APPEAR IN THE CATALOG WITH THESE CHANGES: (<u>Underline new wording strike through old wording</u> 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 back ground 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.

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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:<u>*</u> ENGL F314W,O/2*; <u>BA 456W; HSEM 445W</u>
- 4. Complete the following program (major) requirements:*

	ACCT F330 – Income Tax	
	ACCT F342 – Managerial Cost Accounting	
	ACCT F361 – Intermediate Accounting	
	ACCT F362 – Intermediate Accounting	
	ACCT F414 - Covernmental and Nonprofit Accounting	
	ACCT F401 – Advanced Accounting	
	ACCT F452W – Auditing	
	Or Acct F472W – Internal & Governmental Auditing3	6
5.	Complete three of the following:*	
	ACCT F401 - Advanced Accounting	
	ACCT F404 - Advanced Cost Accounting and Controllership	
	ACCT F414 0/2- Governmental and Nonprofit Accounting	
	ACCT F430 – Advanced Taxes	;
	ACCT F472W – Internal & Governmental Auditing	

	AIS F473 – Applied System Design
6.	AIS F473 – Applied System Design
7.	Minimum credits required
	* 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 of 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.

APPROVALS: SEE ATTACHED SIGNATURES.

	Date	
Signature, Chair, Program/Department of:		
	Date	
Signature, Chair, College/School Curriculum Council for:		
	Date	
Signature, Dean, College/School of:		

ALL SIGNATURES MUST BE OBTAINED PRIOR TO SU	JBMISSION TO THE GOVERNANCE OFFICE
	Date
Signature, Chair, UAF Faculty Senate Curriculum Review C	Committee

APPROVALS:	
HChale Spark	Date 1-23-13
Signature, Chair, Program/Department of:	
Myth	Date /-23-13
Signature, Chair, College/School Curriculum Council for:	
J2mb_1	Date 1-22-13
Signature, Dean, College/School of:	
-	
ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBM	USSION TO THE GOVERNANCE OFFICE

		Date	
gnature, Chair, UAF Fac	ulty Senate Curriculum Review	Committee	