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| **School or Division** | School of Business and Technology |
| **Program or Certificate** | AS, Accounting Technology |
| **Proposed by (faculty only)** | William Van Glabek |
| **Presenter (faculty only)** | William Van Glabek |
| Note that the presenter (faculty) listed above must be present at the Curriculum Committee meeting or the proposal will be returned to the School or Division and be resubmitted for a later date. |
| **Submission date** | 12/5/2014 |
| **Current course prefix, number, and title** | TAX 2401, Trusts, Estates, & Gifts: Accounting and Taxation |

**Section I, Proposed Changes**

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| **Change to course prefix and number**Lecture/lab course combined must include “C” / lab course must include “L” | N/A |
| **Change to course title** | N/A |
| **Change of School, Division, or Department** | N/A |
| **Change to course prerequisite(s) and minimum grade(s) (must include minimum grade if higher than a “D”)** | N/A |
| **Will students be taking any of the prerequisite listed for this course in different parts of the same term (ex. Term A and Term B)** | No |
| **Change to course corequisites** | N/A |
| **Is any corequisite for this course listed as a corequisite on its paired course?**(Ex. CHM 2032 is a corequisite for CHM 2032L, and CHM 2032L is a corequisite for CHM 2032) | No |
| **Change to course credits or clock hours** | N/A |
| **Change to contact hours (faculty load)** | N/A |
| **Change to grade mode** | Standard Grading (A, B, C, D, F) |
| **Change to credit type** | College Credit |
| **Change to course description** (provide below) |
| This course covers definitions and operations of the various fiduciary forms of wealth transfer including: 1) fiduciary accounting principles and concepts; 2) record keeping requirements; 3) various tax reporting requirements, forms and calculations. This course is also required and designed for students preparing to graduate and transition to employment and/or continuing education. Students are required to write a paper on a contemporary topic or issue, produce a resume and cover letter, and pass a comprehensive examination demonstrating the learning outcomes from the core accounting courses in the program. |

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| **Change to general topic outline**  |
| * Fiduciary Accounting Principles and Concepts
* Gifts
* Estates
* Short Paper on Assigned Accounting Topic
* Cover Letter and Resume for Posted Degree-Related Position
* Comprehensive Examination
 |

**Change to Learning Outcomes:** For information purposes only. Type in all learning outcomes, assessments, and general education competencies as they should be displayed in the syllabus. More rows can be added if necessary.

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| **Learning Outcomes** | **Assessments** | **General Education Competencies** |
| Identify and apply income tax terms and forms used for trusts and estate returns in a simulated environment | Students will demonstrate competency by successfully completing one or more of the following assessments:Objective tests, quizzes or essays tests with embedded questionsWritten and/or oral presentationsClass ParticipationCompletion of tax returns in accordance with current IRS rules and regulations for trusts and estates using tax softwareComprehensive examination | GSR |
| Analyze and assemble the information needed to complete trusts and estate tax returns using tax software when given a set of parameters |  | TIM |
| Differentiate the concepts of current IRS rules and regulations by creating tax returns in a simulated environment |  | CTQR |
| Evaluate and interpret the IRS rules and forms and apply that information to various tax scenarios |  |  |
| Define and describe key terms and concepts presented in previous business, computer, and accounting courses |  |  |
| Demonstrate use of accounting principles and concepts as they relate to a contemporary accounting topic |  | CT |

**Section II (must complete each item below)**

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| **Should any major restrictions be listed on this course? If so, select "change" and list the appropriate major restriction codes or select no change.** | No change |
| **Change course to an “International or Diversity Focus” course?** | No, not International or Diversity Focus |
| **Change course to a General Education course?** | No |
| **Change course from General Education to non-General Education?** | No |
| **Change course to a Writing Intensive course?** | No |
| **Change course from Writing Intensive to non-Writing intensive?** | No |
| **Change course to repeatable?**(A repeatable course may be taken more than one time for additional credits. For example, MUT 2641, a 3 credit hour course can be repeated 1 time and a student can earn a maximum of 6 credits). \*Not the same as Multiple Attempts or Grade Forgiveness | No |

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| **Impact of Change of Course Proposal** |
| **Will this change of course proposal impact other courses, programs, departments, or budgets?** | No |
| **If the answer to the question above is “yes”, list the impact on other courses, programs, or budgets?** |  |
| **Have you discussed this proposal with anyone (from other departments, programs, or institutions) regarding the impact? Were any agreements made? Provide detail information below.** |
| Dr. Douglas Nay and Professor Leroy Bugger |

**Section III, Justification for proposal**

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| **Provide justification (below) for each change on this proposed curriculum action**  |
| This action will accommodate the changes in the curriculum requirements for an AS in Accounting Technology Degree in the State of Florida from 64 to 60 total hours of program length. It will also enable students to directly apply capstone learning outcomes while embedded in the final program tax course. |

**Section IV, Important Dates and Endorsements Required**

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| **List all faculty endorsements below. (Note that proposals will be returned to the School or Division if faculty endorsements are not provided).** |
| William Van Glabek  |

**nOTE:** Changes for the Fall 2015 term must be submitted to the Dropbox by the January 3, 2015 deadline and approved no later than the February 28, 2015 Curriculum Committee meeting. Changes during mid-school year are NOT permitted. Extreme circumstances will require approval from the appropriate Dean or Assistant Vice President as well as the Provost and Vice President of Academic Affairs to begin in either the Spring 2015 or Summer 2015 term.

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| **Term in which approved action will take place** | Fall 2015 |

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| **Required Endorsements** | **Type in Name** | **Select Date** |
| **Department Chair or Program Coordinator** | Dr. Douglas Nay | 1/9/2015 |
| **Academic Dean or Assistant Vice President** | Dr. John Meyer | 1/9/2015 |
| **Dean’s Council Representative** | Dr. Mary Myers | 2/3/2015 |

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| **Select Curriculum Committee Meeting Date** | February 27, 2015 |

Completed curriculum proposals must be uploaded to Dropbox by the deadline. Please refer to the *Curriculum Committee Critical Dates for Submission of Proposals* document available in the document manager in the FSW Portal:

* Document Manager
* VP Academic Affairs
* Curriculum Process Documents

**Important Note to Faculty, Department Chairs or Program Coordinators, and Deans or an Assistant Vice President:**

Incomplete proposals or proposals requiring corrections will be returned to the School or Division. If a proposal is incomplete or requires multiple corrections, the proposal will need to be completed or corrected and **resubmitted to the Dropbox for the next Curriculum Committee meeting** (no later than January 3, 2015 to be effective for the Fall 2015 term). All Curriculum proposals require approval of the Provost and Vice President of Academic Affairs. Final approval or denial of a proposal is reflected on the completed and signed Summary Report.