

# Curriculum Committee



## Change of Program or Certificate Proposal

**Note required information:** Program or certificate changes require a change to the catalog page. All change of program or certificate proposals must include the new catalog page, with all proposed changes, at the end of this document. All changes that affect the courses, words, numbers, symbols, program description, admissions requirements, and graduation requirements must be documented. Note before completing this proposal that all new courses and current prerequisite, co-requisite, core, or elective courses changes must have already been reviewed (or submitted for the same meeting) by the Curriculum Committee and approved by the Provost. The Track Changes feature in Word must be used to illustrate all changes to the catalog page.

<b>School or Division</b>	School of Business and Technology
<b>Program or Certificate</b>	AS in Accounting Technology
<b>Proposed by (faculty only)</b>	William Van Glabek
<b>Presenter (faculty only)</b>	Leroy Bugger
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.	
<b>Submission date</b>	10/14/2016

### Section I, Proposed Changes

<b>Change of School, Division, or Department</b>	N/A
<b>Change to program or certificate name</b>	N/A
<b>List below, any changes to the program or certificate prerequisites. Include course titles and credits if applicable.</b>	
N/A	
<b>List below, any changes to the General Education requirements. Include course titles and credits if applicable.</b>	
N/A	
<b>List below, any changes to the program or certificate Core requirements. Include course titles and credits if applicable.</b>	
Remove TAX 2401, Trusts, Estates, and Gifts: Accounting and Taxation, from the core curriculum. Add FIN 2001, Business Finance, to the core curriculum.	

N/A	
<b>List below, any other changes to the program or certificate requirements.</b>	
N/A	
<b>Change to program length (credits or clock hours to complete)</b>	From: N/A To:

**Include complete new catalog page as an attachment. Proposals without the new catalog page will not be reviewed by the committee.**

**Section II, Justification for proposal**

**Include state frameworks, accrediting or professional organization recommendations or requirements, workforce data, and/or crosswalks.**

<b>Provide justification (below) for each change on this proposed curriculum action.</b>
<p>Course content previously covered in TAX 2401, Trusts, Estates, and Gifts: Accounting and Taxation, will be included in TAX 2010, Federal Tax Accounting II. Inclusion of FIN 2001 will provide a more comprehensive view of the accounting/finance field.</p> <p>The current framework does not require in-depth accounting coverage for gifts, trusts, and estates. Tax treatment of these vehicles is covered in Federal Taxation II. The core standards from the state framework (copied below) would be more thoroughly addressed in the curriculum with the inclusion of FIN 2001, Business Finance. In particular, Standards 1.0, 4.0, and 9.0 would all be better supported.</p> <p><b><u>Standards</u></b></p> <p>After successfully completing this program, the student will be able to perform the following:</p> <ul style="list-style-type: none"> <li>01.0 Prepare and use financial information about business organizations to support decision making. <ul style="list-style-type: none"> <li>01.06 Analyze financial information to make informed business decisions.</li> </ul> </li> <li>02.0 Manage business information using appropriate software.</li> <li>03.0 Demonstrate effective business communication skills.</li> <li>04.0 Evaluate business and financial information to support internal decision making. <ul style="list-style-type: none"> <li>04.03 Calculate and use break-even analysis and other related topics to make unstructured business decisions.</li> <li>04.06 Prepare business plans, budgets, and forecasts to support the management process.</li> </ul> </li> <li>05.0 Participate in work-based learning experiences.</li> <li>06.0 Prepare governmental tax forms, including income, payroll, and sales taxes.</li> <li>07.0 Consider the implications of professional values, ethics, and attitudes in business.</li> </ul>

08.0	Prepare or develop strategic or organizational skills.
09.0	Prepare individual tax forms.
09.01	Identify and analyze tax rules and regulations regarding individual federal income taxes.

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

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

Leroy Bugger

**NOTE:** Course and Program changes must be submitted by the dates listed on the published Curriculum Committee Calendar. Exceptions to the published submission deadlines must receive prior approval from the Provost's Office.

<b>Term in which approved action will take place</b>	Fall 2017
<b>Provide an explanation below for the requested exception to the effective date.</b>	
Type in the explanation for exception to start date here.	

**Any exceptions to the term start date requires the signatures of the Academic Dean or Associate Vice President and the Provost prior to submission to the Dropbox.**

<b>Dean or Associate Vice President</b>	<b>Signature</b>	<b>Date</b>
Type name here		
<b>Provost</b>	<b>Signature</b>	<b>Date</b>
Dr. Jeff Stewart		

<b>Required Endorsements</b>	<b>Type in Name</b>	<b>Select Date</b>
<b>Department Chair or Program Coordinator/Director</b>	David Hoffman	10/14/2016
<b>Academic Dean or Associate Vice President</b>	Dr. John Meyer	10/14/2016

All Curriculum proposals require approval of the Curriculum Committee and the Provost. Final approval or denial of a proposal is reflected on the completed and signed proposal.

Approve       Do not approve

Don Ransford

Curriculum Committee Chair Signature

11/09/2016

Date

Approve       Do not approve

Jeff Stewart

Provost Signature

11/9/16

Date

As per request from faculty + Dean, the proposal is not approved.

## Accounting Technology, AS

### Purpose

The Associate in Science (AS) in Accounting Technology program offers a sequence of courses that presents coherent and rigorous content needed to prepare for employment and/or promotion in occupations where a general knowledge of accounting, bookkeeping, tax preparation, and general business are required. It also prepares students for entry into a variety of baccalaureate degree programs in related disciplines such as accounting, business administration, management, and finance.

The content includes but is not limited to the principles, procedures, and theories of organizing, maintaining and auditing business and financial transactions and the preparation of accompanying financial records and reports for internal and external uses.

### Program Structure

This program is a planned sequence of instruction consisting of 60 credit hours in the following areas: 18 credit hours of General Education Requirements and 42 credit hours of Accounting Technology Core Requirements. The Accounting Technology Management Certificate is a 27 credit hour certificate that prepares students for entry into employment and is comprised of core courses in the AS Accounting Technology degree. As such, it can be earned before the student has earned the AS Accounting Technology degree.

### Course Prerequisites

Many courses require prerequisites. Check the description of each course in the list below to check for prerequisites, minimum grade requirements, and other restrictions related to the course. Students must complete all prerequisites for a course prior to registering for it.

### Graduation

Students must fulfill all requirements of their program major in order to be eligible for graduation. Students must indicate their intention to attend

commencement ceremony, by completing the Commencement Form by the published deadline.

## **General Education Requirements: 18 Credit Hours**

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ENC 1101 - Composition I 3 credits

ENC 1102 - Composition II 3 credits

SPC 1017 - Fundamentals of Speech Communication 3 credits

or

SPC 2608 - Introduction to Public Speaking 3 credits

ECO 2013 - Principles of Macroeconomics 3 credits

Any General Education Mathematics Course (MAC 1105 College Algebra or STA 2023 Statistical Methods I recommended) - 3 credits

Any General Education Humanities Course (PHI 2600 Ethics or PHI 2103 Critical Thinking recommended) - 3 credits

## **Accounting Technology, AS Degree Core Requirements: 42 Credit Hours**

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ACG 2021 - Financial Accounting 3 credits

ACG 2071 - Managerial Accounting 3 credits

ACG 2450 - Accounting Software Applications 3 credits

ACG 2500 - Governmental and Not-For-Profit Accounting 3 credits

CGS 1100 - Computer Applications for Business 3 credits

CGS 2511 - Advanced Spreadsheet Computing 3 credits

ECO 2023 - Principles of Microeconomics 3 credits

FIN 2001 - Business Finance 3 credits

MAN 2021 - Management Principles 3 credits

MTB 1103 - Business Mathematics 3 credits

RMI 2001 - Principles of Risk Management 3 credits

SLS 1331 - Personal Business Skills 3 credits

or

SLS 1515 - Cornerstone Experience 3 credits

TAX 2000 - Federal Tax Accounting I 3 credits

TAX 2010 - Federal Tax Accounting II 3 credits

TAX 2401 - Trusts, Estates, and Gifts: Accounting and Taxation 3 credits

## **Total Degree Requirements: 60 Credit Hours**

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Information is available online at: [www.fsw.edu/academics](http://www.fsw.edu/academics) or on the School of Business and Technology Home Page at: [www.fsw.edu/sobt](http://www.fsw.edu/sobt)

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