Code # Enter text…

**New Program / Certificate Proposal Form**

**[X] Undergraduate Curriculum Council**

**[ ] Graduate Council**

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

Email completed proposals to curriculum@astate.edu for inclusion in curriculum committee agenda.

|  |  |  |  |  |  |
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| Terry Dancer | 1/23/2017 |

**Department Curriculum Committee Chair** |

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**COPE Chair (if applicable)** |
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| Russell Jones | 1/23/2017 |

**Department Chair:**  |

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**Head of Unit (If applicable)**   |
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| John Seydel | 2/27/2017 |

**College Curriculum Committee Chair** |

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**Undergraduate Curriculum Council Chair** |
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| C. Shane Hunt | 4/14/2017 |

**College Dean** |

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**Graduate Curriculum Committee Chair** |
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**General Education Committee Chair (If applicable)**   |

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**Vice Chancellor for Academic Affairs** |

1. **Proposed Program Title**

Associate of Science in Accounting

1. **Contact Person** (Name, Email Address, Phone Number)

Russell Jones, rjones@astate.edu, 870-972-3038

1. **Proposed Starting Date**

Fall 2017

1. **Is there differential tuition requested?** *If yes, please fill out the New Program/Tuition and Fees Change Form.*

Yes

**Bulletin Changes**

|  |
| --- |
| **Instructions**  |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Follow the following guidelines for indicating necessary changes.** **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** - Deleted courses/credit hours should be marked with a red strike-through (~~red strikethrough~~)- New credit hours and text changes should be listed in blue using enlarged font (blue using enlarged font). - Any new courses should be listed in blue bold italics using enlarged font (***blue bold italics using enlarged font***)*You can easily apply any of these changes by selecting the example text in the instructions above, double-clicking the ‘format painter’ icon 🡪 , and selecting the text you would like to apply the change to.* *Please visit* [*https://youtu.be/yjdL2n4lZm4*](https://youtu.be/yjdL2n4lZm4) *for more detailed instructions.* |

 ***\*For new programs, please insert copy of all sections where this is referenced.\****

On page 140 of the current bulletin, following the description of the **Bachelor of Science** (as shown below), please insert the information concerning the **Associate Degree in Accounting:**

|  |  |
| --- | --- |
| **Major Requirements:**Students must maintain a minimum GPA of 2.5 **AND** a grade of at least a “C” for each course in the major. | **Sem. Hrs.** |
| ACCT 3003, Intermediate Accounting I | 3 |
| ACCT 3013, Intermediate Accounting II | 3 |
| ACCT 3033, Intermediate Accounting III | 3 |
| ACCT 3053, Cost Accounting with a Managerial Emphasis | 3 |
| ACCT 4013, Tax Accounting I | 3 |
| ACCT 4033, Accounting Information Systems | 3 |
| ACCT 4053, Auditing I | 3 |
| ACCT 4123, Government and Not-For-Profit Accounting | 3 |
| LAW 4043, Law of Business Organizations | 3 |
| Upper-level Accounting Electives*ACCT 3063, Hospitality Accounting, ACCT 4153, Fraud Examination, ACCT 430V, Special Problems in Accounting and ACCT 4783, Internship in Accounting MAY NOT be used to satisfy the Accounting Electives.* | 6 |
| **Sub-total** | **33** |
| **Electives:** | **Sem. Hrs.** |
| Electives | **10** |
| **Total Required Hours:** | **120** |

 **Associate of Science**

**University Requirements:**

**See University General Requirements for Associate Degree on page 41. Students Sem.**

**with this major must take the following as part of their general education requirements: Hrs.**

 **COMS 1203, Oral Communications**

 **ANTH 2233, Introduction to Cultural Anthropology OR SOC 2213, Sociology**

 **MATH 1023, College Algebra or higher**

 **ECON 2313, Principles of Macroeconomics 38**

**Major Requirements:**

 **(Grade of “C” or better is required for all major courses)**

 **ACCT 2033, Introduction to Financial Accounting 03**

 **ACCT 2133, Introduction to Managerial Accounting 03**

 **ACCT 2014, Computerized Accounting Principles 04**

 **ACCT 2043, Tax Compliance 03**

 **ACCT 3063, Hospitality Accounting 03**

 **CIT 1503, Microcomputer Applications or CS 1013, Intro. To Computers 03**

 **CIT 3533, Microcomputer Applications II 03**

 **Total Major Requirements 22**

**Total Required Hours for Degree 60**

On page 68 of the current bulletin, insert “**Accounting”** into the list of Associate of Science degrees offered:

**Associate of Science (A.S.)**

|  |
| --- |
| Computer and Information Technology |
| Technology |
| En RouteA .S.) – GeneralEducation |
| Accounting |

**Program Justification**

1. Justification for the introduction of the new program. Must include:

1. Academic rationale (how will this program fit into the mission established by the department for the curriculum?)
**This program is proposed in response to our accounting advisory committee and from requests from multiple students that our department offer a degree for those interested in accounting as a career but are not interested in pursuing the CPA credential**.
2. List program goals (faculty or curricular goals.)

**Provide students with the problem solving skills necessary to serve as A/P, A/R, and Payroll Clerks. Provide students with the knowledge necessary to utilize popular accounting software. Provide students with the knowledge necessary to complete federal and state tax documents for both businesses and individuals.**

1. Will this program be accredited or certified? Yes

 If Yes, name the accrediting or certifying agency**. AACSB**

 Include agency goals:
 **Provide quality assurance of business school programs, the latest in business education intelligence, thought leadership, and professional development services.**

1. Student population served.

**Undergraduate students desiring to become proficient in the processing of accounting documents or interested in working in the tax preparation area. The associate degree will likely be attractive to those with majors in other disciplines.**

**Program Assessment**

**University Outcomes**

2. Please indicate the university-level student learning outcomes for which this new minor will contribute. Check all that apply.

|  |  |  |
| --- | --- | --- |
| * 1. **[ ]** Global Awareness
 | * 1. **[X]** Thinking Critically
 | * 1. **[X]** Information Literacy
 |

**Program Learning Outcomes**

3. Provide outcomes that students will accomplish during or at completion of this program. Fill out the following table to develop a continuous improvement assessment process.

|  |  |
| --- | --- |
| **Outcome 1** | Demonstrate an understanding of accounting and regulatory standards from the areas of financial, managerial, governmental, and tax accounting. |
| Assessment Measure | Direct measure: Students will be assigned a project to complete using a computerized accounting program such as QuickBooks or a similar program.Indirect: Student surveys and advisory council meetings |
| Which courses are responsible for this outcome? | ACCT 2033, Introduction to Financial AccountingACCT 2133, Introduction to Managerial AccountingACCT 3053, Cost Accounting with a Managerial Emphasis |
| Assessment Timetable | This will be assessed in the same manner and on same timetable as the corresponding bachelor program. |
| Who is responsible for assessing and reporting on the results? | The chair of the accounting department and the faculty assigned to the responsible courses |

|  |  |
| --- | --- |
| **Outcome 2** | Use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders. |
| Assessment Measure | Direct Measure: Students will be assigned a project to complete using a computerized accounting program requiring the completion of state and federal tax forms. Indirect Measure: Student surveys and advisory council meetings. |
| Which courses are responsible for this outcome? | ACCT 2014, Computerized Accounting PrinciplesACCT 2043, Tax Compliance |
| Assessment Timetable | This will be assessed every even year in ACCT 2043.  |
| Who is responsible for assessing and reporting on the results? | The chair of the accounting department and the faculty assigned to the responsible courses. |

*Please repeat as necessary.*

# **LETTER OF INTENT – 1**

**(New Certificate or Degree Program)**

1. Institution submitting request: **Arkansas State University**
2. Education Program Contact person/title: **Russell Jones, Chair of Accounting**
3. Telephone number/e-mail address: **(870) 972-3038**
4. Proposed Name of Certificate or Degree Program: **Associate Degree in Accounting**
5. Proposed Effective Date: **August 15, 2017**
6. Requested CIP Code: **52.0302**
7. Program Description:

**The Associate Degree in Accounting is designed to prepare students for opportunities in entry-level positions in the field of accounting: A/R clerks, P/R clerks, A/P clerks, accounting assistants, and others.**

1. Mode of Delivery (mark all that apply):

**[X]** **On-Campus –**

1. List existing certificate or degree programs that support the proposed program:

 **Bachelor of Science in Accounting**

1. President/Chancellor Approval Date: Enter text...

Chief Academic officer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: Enter date.

 Name (printed): Click here to enter text.

**Proposal - 1
NEW CERTIFICATE OR DEGREE PROGRAM**

\*Please include the *documents to be submitted* portions found throughout this proposal at the end of the form.

**1. Proposed Program Title**

**Associate Degree in Accounting**

**2. CIP Code Requested**

**52.0302**

**3. Contact Person** (Name, Name of Institution, Address, Email Address, Phone Number)

**Russell Jones, Arkansas State University – Jonesboro, Department of Accounting,** **rjones@astate.edu****, (870) 972-3038**

**4. Proposed Starting Date**

**Fall 2017**

**5. Program Summary**

a. Provide a general description of the proposed program. Include overview of any curriculum additions or modifications; program costs; faculty resources, library resources, facilities and equipment; purpose of the program; and any information that will serve as introduction to the program.

**The Associate Degree in Accounting is designed to prepare students for opportunities in entry-level positions in the field of accounting: A/R clerks, P/R clerks, A/P clerks, accounting assistants, and others. This degree is being proposed in response to suggestions from our Business Advisory Committee and Accounting Advisory Committee; in addition to multiple request from students interested in an accounting position but not interested in pursuing a CPA designation.**

**All but two of the courses within this program are already offered on a regular basis on the Jonesboro campus. The two new courses, ACCT 2014 & ACCT 2043, will be added in alternate semesters so only to require one additional course offering per term. The extra course can be offered without requiring any additional faculty and the College of Business already maintains licenses needed for the accounting software support.**

b. List existing degree programs or emphasis areas offered at the institution that support the proposed program.

**Bachelor of Science Degree in Accounting**

**6. Need for the program**

1. Survey Data

**Data was collected through formal meetings with the Accounting Advisory Committee, informal meeting with participants in the annual “Meet the Firms” event, review of job opportunities in local newspapers and online sources, and discussion session with accounting majors.**

1. Provide names/types of organizations/businesses surveyed.

**BKD, Jones & Co., CPA, Frost LLC, Windstream, Arkansas Division of Legislative Audit, Price Waterhouse Coopers, and others.**

b. Is employer tuition assistance or other enrollment incentives provided? No

 If yes, please elaborate.

 Enter text...

c. Needs

 i. What need will the proposed program address?

**Current area need for employees with the skills necessary to become A/R, Payroll, and A/P clerks within both accounting firms and commercial institutions.**

1. How did the institution become aware of this need?

**The Department of Accounting and the Dean’s Office have each received numerous requests for students with these skills.**

d. Which employers contacted the institution about offering the proposed program?

 **Local and regional CPA firms and others with large accounting staff. Most of them are listed under section 6A**.

e. Will the proposed program be offered primarily due to faculty interest? No

 If yes, please elaborate.

 Enter text...

f. Composition of the program advisory committee.

* Instructions: Please include number of members, professional background, topics to be considered, meeting schedule, institutional representation, etc.

**The Accounting Advisory Committee include 8 CPAs, 3 CFOs of commercial institutions, 1 Comptroller of a government institution, and 3 entrepreneurs with their own successful businesses. This group meets twice annually for two hours to discuss curriculum, faculty recruitment, and other pertinent accounting issues that affect the Arkansas State Department of Accounting**

g. Projections

1. Projected number of program enrollments: Year 1 through Year 3:

**We expect a number of BS – Accounting majors to receive the A.S. degree enroute to their bachelor degree as well as some Finance majors and Business Administration majors. In addition, we expect to have approximately 15-20 additional students with either a sole major in the Associate of Science in Accounting major or taken in conjunction with a non-business degree. The BS – Accounting program also has a large non-completion rate. We expect many of those non-completers to obtain the AS degree.**

1. Projected number of program graduates in 3-5 years:

**In addition to the crossover majors mentioned above, we expect approximate 15-20 student to be enrolled in this program on an ongoing basis.**

**7. Curriculum outline**

a. Provide curriculum outline by semester, including course number and title. Identify new courses in italics.

**Fall Semester – 1st Year (15 hours) Spring Semester – 1st Year (15 hours)**

 **ACCT 2033 – Financial Accounting ACCT 2133 – Managerial Accounting**

 **CIT 1503 – Microcomputer Applications ENG 1013 – Composition II**

 **ENG 1003 – Composition I COMS 1203 – Oral Communications**

 **MATH 1203 – College Algebra ECON 2313 - Macroeconomics**

 **BUSN 1003 – First year Experience Fine Arts (3)**

**Fall Semester – 2nd Year (14 hours) Spring Semester 2nd Year (15 hours)**

 ***ACCT 2014 – Computerized Accounting ACCT 2043 – Tax Compliance***

 **ACCT 3063 – Hospitality Accounting History (3)**

 **CIT 3533 – Microcomputer Applications II Physical Science & Lab (4)**

 **Biology & Lab SOC 2213 - Sociology**

 **Humanities (3)**

1. Total number of semester credit hours required for the program, including prerequisite courses.

**60**

Please list:

1. New courses. Please provide course descriptions.

**ACCT 2014 – Introduction to the accounting process and use of accounting software. Emphasis on skills necessary to maintain computerized set of accounting books and records for small businesses.**

**ACCT 2043 – This course covers the preparation of returns related to Federal and Arkansas State individual income taxes, Federal and Arkansas payroll taxes, and Arkansas sales taxes. The course also covers the recordkeeping for inputs to the payroll system, internal controls over the payroll system, and the outputs of the payroll system.**

d. Required general education courses, core courses and major courses.

**General Education – ENG 1003 – Composition I**

 **MATH 1203 – College Algebra**

 **Physical Science & Lab (4 hours)**

 **ENG 1013 – Composition II**

 **COMS 1203 – Oral Communications**

 **ECON 2313 – Macroeconomics**

 **Fine Arts – (3 hours)**

 **Humanities – (3 hours)**

 **SOC 2213 – Sociology**

 **U.S. History/Government (3 hours)**

 **Biological Science & Lab (4 hours)**

**Major Courses - ACCT 2033 – Financial Accounting**

 **ACCT 2133 – Managerial Accounting**

 **ACCT 2014 – Computerized Accounting**

 **ACCT 3053 – Cost Accounting**

 **ACCT 3063 – Hospitality Accounting**

 **ACCT 2043 – Tax Compliance**

 **CIT 1503 – Microcomputer Applications**

 **CIT 3533 – Microcomputer Applications II**

e. Courses currently offered via distance technology.

**In addition to general education courses, the following are offered non-traditional:**

**CIT 1503 – Microcomputer Applications**

**ACCT 2033 – Financial Accounting**

**ACCT 2133 – Managerial Accounting**

**CIT 3533 – Microcomputer Applications II**

**ACCT 3053 – Cost Accounting**

**ACCT 3063 – Hospitality Accounting**

f. State program admission requirements

**Same as university requirements for admission into undergraduate programs.**

g. Faculty member assigned to program major/specialty area courses

**All faculty members of the Department of Accounting will support this program through their support of the Bachelor Degree in Accounting. Dr. Ralph Ruby will continued to be assigned to CIT 3533 in support of both the A.S. –Accounting degree and the B.S.E. – Business Technology Degree. All CIT faculty currently assigned to CIT 1503 will also support this program through the offering of that course.**

h. List course-level learning outcomes and course examination procedures.

**The course-level learning outcomes will be the same for all existing courses as delineated in their approved learning goals for their existing programs. The two new courses are as follows:**

1. **ACCT 2014 – Student will be able to describe the purpose of accounting software, install the software, and demonstrate its use. This capability will be measured by practice problems, labs, and homework assignments.**
2. **ACCT 2043 – Students will demonstrate an understanding of accounting, use technology to collect and process financial data, identify components of individual income tax returns, complete standard payroll tax forms, and complete Arkansas sales tax report forms. This capability will be measure by practice problems, labs, and homework assignments.**

i. Please provide curriculum committee review/approval date for proposed program.

 Committee: Click here to enter text.

 Approval Date: Click here to enter a date.

**8. Faculty**

a. List the names and credentials of all faculty teaching courses in the proposed program*.*

* Instructions: Include college/university awarding degree; degree level; degree field; and subject area courses faculty is currently teaching or will teach.
	+ *For associate degrees and above: A minimum of one full-time faculty member with appropriate academic credentials is required.*

 **Professor Terry Dancer, PhD – Accounting – Cost Accounting**

 **Professor John Robertson, LLM – Taxation, JD – Tax Compliance**

 **Lecturer Rod Carmack, MBA – Hospitality Accounting, Managerial Accounting**

 **Lecturer Dwayne Powell, MBA – Financial Accounting**

 **Assistant Professor Ted Kim, PhD – Computerized Accounting**

 **Professor Ralph Ruby, Ed.D – Microcomputer Applications I & II**

b. Total number of faculty required (including the number of existing faculty, number of new faculty).

* Instructions: For new faculty provide the expected credentials/experience and expected hire date.

 **The above 6 existing faculty will support the major courses in the program**

**9. Description of resources**

**Current instructional and library resources in place for the Bachelor of Science degree in Accounting are adequate to support this Associate of Science degree in the same field.**

**10. New program costs** – Expenditures for the first 3 years of program operation

**[X]** There are no new costs

 **This program will be offered with no additional cost. All but two courses in the program are already offered in regular rotation with space enough to handle additional demand. The two new courses will be taught in alternating semester and therefore only require one section per semester which is possible with existing faculty due to a recent realignment of offerings in the regular semester.**

**11. Sources of funding – Income for the first 3 years of program operation**

**Income will be from regular tuition and fees, COB differential tuition, and state revenues. Most degree students will be receiving this degree enroute to either a Bachelor of Science in Accounting or as a double major with another business degree. The additional revenue generated by this degree will be those 15-20 students who are enrolled for the sole purpose of receiving the Associate Degree in Accounting. Each of these students will be expected to register for between 13-16 credit hours per semester.**

**12. Organizational chart reflecting new program**

a. The proposed program will be housed in (department/college)

 **Department of Accounting within the College of Business**

**13. Specialized requirements**

a. Specialized accreditation requirements for program (name of accrediting agency)

**The current Bachelor Degree of Accounting is accredited by AACSB and will cover this degree also.**

b. Licensure/certification requirements for student entry into the field

None

**14. Board of Trustees approval**

**Documents to be submitted:**

* **Copy of Board Meeting Agenda listing proposed program**
* **Written documentation of program/unit approval**

Board of Trustees Approval Date: Click here to enter a date.

**15. Similar Programs**

**Documents to be submitted:**

* **Copy of written notification to other institutions in area of proposed program and responses**

**a. List institutions offering program**

**UALR has a certificate program but no Associate Degree in Accounting**

**UCA has a minor but no Associate Degree in Accounting**

**UA has no minor or Associate Degree in Accounting**

**Henderson State has no Associate Degree in Accounting**

b. Why is proposed program needed if offered at other institutions in Arkansas or region?

 N/A

**16. Desegregation**
State the total number of students, number of black students, and number of other minority students enrolled in related degree programs (if applicable)

 **In the BS in Accounting, there are currently 320 student. Of that number, 46 are African American and 22 are of other minorities**

**17. Institutional agreements/memorandum of understanding (MOU)**

Does this program require an MOU? **No**

**18. Additional information requested by ADHE staff**

Enter text...

**APPENDIX MATERIAL**

**Budget Form**

**Resource Requirements:**

This degree will require no additional resources other than minor clerical cost, such as printing, copying, etc. Currently library facilities, faculty resources, and administrative resources are adequate in providing support for this program.

 **Planned Funding Sources:**

We expect this program to add additional student credit hours to the existing courses which this program requires. It is expected that the one additional courses offered annually in support of this program will generate approximately 60-75 credit hours.

**Board of Trustees**

**Copy of Board of Trustees Meeting Agenda**

 **(referenced in # 14)**

Must list proposed program

Enter text...

**Documentation of Board of Trustees Approval**

 **(referenced in # 14)**

Written documentation of program/unit approval

Enter text...

**Written Notification to Other Institutions**

**(referenced in # 15)**

This should include a copy of written notification to other institutions in area of proposed program and responses

Enter text...