Code # BU14 (2014)

**Bulletin Change Transmittal Form**

**Undergraduate Curriculum Council** - Print 1 copy for signatures and save 1 electronic copy.

**Graduate Council** - Print 1 copy for signatures and send 1 electronic copy to [pheath@astate.edu](mailto:pheath@astate.edu)

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| **Bulletin Change** Please attach a copy of all catalogue pages requiring editorial changes. |

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| John Robertson 2/14/2015 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (If applicable)** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

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

Sangshin “Sam” Pae, [Spae@astate.edu](mailto:Spae@astate.edu), 680-8021

**2.Proposed Change**

To increase the number of accounting hours in the accounting major to 30, to require accounting majors to take ACCT 4123 as part of their degree, to clarify the existing policy that only upper level accounting courses may be used to satisfy the accounting electives, and to remove from the list of available electives two courses that are primarily designed for other majors in the College of Business.

**3.Effective Date**

Fall 2015

**4.Justification**

In Arkansas, accounting graduates may sit for the CPA exam after completion of the BS. However, CPA exam applicants are required to have 30 upper level hours of accounting coursework and to have completed courses in specific content areas. The current BS in accounting does not require 30 upper level hours of accounting and does not require a course in governmental accounting. These changes mean that all graduates of our accounting BS program will be eligible to sit for the CPA exam in Arkansas.

A-State only offers one lower level accounting course that is not required for the accounting major. This class is restricted, and may only be a free elective for majors in the College of Business. Accordingly, it has not been possible in the past for students to have a lower level accounting elective. Recent changes to the transfer credit rules make it possible for students to have credit for lower level accounting electives. This change makes it clear that only upper level accounting classes may be used to satisfy the major requirements.

ACCT 3036 and 4153 were designed for other majors in the College of Business. This change adds these two classes to the list of classes that may not be used as accounting electives.

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**Major in Accounting**

**Bachelor of Science**

A [complete 8-semester degree plan is available at http://registrar.astate.edu/.](http://registrar.astate.edu/)

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| **University Requirements:** |  |
| See University General Requirements for Baccalaureate degrees (p. 41)  *(For College of Business requirements, see p. 132)* |  |
| **First Year Making Connections Course:** | **Sem. Hrs.** |
| BUSN 1003, First Year Experience Business | **3** |
| **General Education Requirements:** | **Sem. Hrs.** |
| See General Education Curriculum for Baccalaureate degrees (p. 84)  **Students with this major must take the following:** *MATH 2143, Business Calculus with a “C” or better. ANTH 2233, Introduction to Cultural Anthropology* ***OR***  *SOC 2213, Introduction to Sociology ECON 2313, Principles of Macroeconomics*  *COMS 1203, Oral Communications (Required Departmental Gen. Ed. Option)* | **35** |
| **College of Business Core Courses:** | **Sem. Hrs.** |
| (See Beginning of Business Section) | **39** |
| **Major Requirements:** | **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  ***Note: 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 Elective****s****.* | **3 6** |
| **Sub-total** | **27 33** |
| **Electives:** | **Sem. Hrs.** |
| Electives | **16 10** |
| **Total Required Hours:** | **120** |

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