

Graduate Council Minutes  
April 22, 2009 @ 3:30 pm

Present: Sustich, B. Gilbert, Owen, Jones-Branch (E. Gilbert), Miao, McDaniel, Amienyi, Armah, Clifft, Jones, Risch and Mr. Gastineau. Visiting: Dr. Howard.

1. New Courses

ACCT 5123 Government and Not-For-Profit Accounting **APPROVED**  
ACCT 6033 Advanced Accounting and Reporting **APPROVED**  
ACCT 6083 Ethics and Professional Responsibility **APPROVED**  
MKTG 6283 **APPROVED**  
SW 5053 Social Welfare Policy/Services **APPROVED**  
SW 5063 Social Justice and Diversity **APPROVED**  
MBS 6001 Fundamentals of Entrepreneurship for Scientists **APPROVED**

2. Bulletin Changes

Art 5330 **APPROVED**  
RTV 5363 **APPROVED**  
MAcc **APPROVED**  
Tax Planning and Research **APPROVED**

3. Shared Governance-Academic Programs Outside US0001 **APPROVED**

09SP-07 Student Government Structure Funding Proposal	}	<b>APPROVED</b>
2009 04 17 Student Government Structure Proposal		
2009 04 17 Student Government Funding Proposal		
Int'l Graduate Admission Process		<b>TABLED</b>

## New/Special Course Proposal-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 save 1 electronic copy.

☒ **New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair	Date	COPE Chair (if applicable)	Date
		Professional Education Head of Unit (If applicable)	Date
Department Chair	Date	General Education Committee Chair (if applicable)	Date
College Curriculum Committee Chair	Date	Undergraduate Curriculum Council Chair	Date
College Dean	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> ACCT 5123
<b>2. Course Title – if title is more than 30 character (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b> Government and Not-For-Profit Accounting
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> LECTURE
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b> STANDARD GRADE
<b>1. Is this course dual listed (undergraduate/graduate)?</b> YES
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b> NO
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> ACCT 5123 Government and Not-For-Profit Accounting: Accounting principles and reporting standards as applied to governmental units and not for profit enterprises. Special emphasis will be placed on pronouncements of the Governmental Accounting Standards Board.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> Prerequisites: Admission to one of the College of Business Graduate Programs and either C or better in ACCT 3013 or permission of the instructor.
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b>
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b> Louella Moore, Faculty Arkansas State University Jonesboro, <a href="mailto:lmoores@astate.edu">lmoores@astate.edu</a> , 870-972-3038
<b>11. Proposed Starting Term/Year</b> Fall 2009
<b>12. Is this course in support of a new program? If yes, what program? No</b>

**13. Does this course replace a course being deleted?** No

**b. If yes, what course?** N/Applicable

**c. Has this course number been used in the past?** No

**Attach Course Deletion Proposal-Bulletin Change Transmittal Form.**

**14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.** No ... could be used as elective for MBA ... MBA parties are aware of the courses and committees or other signatures are the same as already presented above.

**15. Justification should include:**

- A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).** The course will provide background on issues covered on the CPA exam for state and local governments and nonprofit entities. Classroom activities will work not only to cover content material but also to enhance written and communication skills expected of entry level employees in professional accounting positions such as budget directors, general accounting, or auditing.
- B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.** The accounting department strives to provide its accounting students with sufficient background to enter professional positions in a variety of accounting venues including government and nonprofit entities or auditing of such entities. Increasingly, that background includes eligibility to sit for the CPA exam. The state of Arkansas has specifically required coverage of governmental accounting to be eligible to sit for the CPA exam for some time now, though some states do not. To sit for the CPA exam in Arkansas students must have 150 hours – the extra hours over the 126 required for the BS can be attained either at the undergraduate or the graduate level and must include coverage of governmental not profit topics roughly equivalent to a three hour course. The department desires not to require the course as a basic requirement for the degree but to allow the course to remain an elective so that students can preferably use the course as a MAcc elective, but students not going on for the MAcc will not be precluded from attaining minimal preparation to sit for the CPA exam as part of their undergraduate course electives.
- C. Student population served.** The 4000 level elective course has been taken by virtually all of our undergraduate accounting majors. We anticipate that most accounting students will continue to take the course either at the 4000 or the 5000 level with most of those in the MAcc program taking the course at the graduate level.
- D. Rationale for the level of the course (lower, upper, or graduate).** The rigor of the course has always been at the graduate level with research and writing activities beyond the level of a typical undergraduate course. The department chooses to keep the course as a 4000 and 5000 level in order to provide maximum flexibility for students preparing for the CPA exam as explained in 15B above.

**16. Outline** (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.) See outline attached at the end of this document.

**17. Course requirements** (e.g. research papers, projects, interviews, tests, etc.)

Tests, problem and analysis assignments, written cases, written financial analysis project in three phases including an oral presentation in a group setting. The graduate 5000 version of the course will also require graduate students to individually research and analyze specific Governmental Accounting Standards Board Statements from the professional literature. At the end of the semester, the graduate students will make an in-class presentation which summarizes the statement, critiques the statement, and offers suggestions for implementation.

**18. Special features** (e.g. labs, exhibits, site visitations, etc.)  
N/A

**19. Required reading**

Text, instructor prepared cases on fiscal crises in New York City, Orange County, Memphis, and three Arkansas bond defaults in its early history.

**20. Department staffing and classroom/lab resources** (Will this require additional faculty, supplies, etc.?)

No, the 4000 level of the course already exists. Total enrollment will not change significantly.

**21. What is the primary goal of this course?**

To help prepare students for the CPA exam section on government/nonprofit entities, to provide background for professional accounting work in government and nonprofit entities, and to provide communication skills important for these positions.

**22. If this proposal is for a general education course, please check the primary goal this course addresses:**

- |  |  |
|--|--|
| <input type="checkbox"/> Communicating effectively | <input type="checkbox"/> Thinking Critically |
| <input type="checkbox"/> Using mathematics         | <input type="checkbox"/> Using Technology    |

- |   |   |
|---|---|
| <input type="checkbox"/> Understanding global issues                                    | <input type="checkbox"/> Understanding interdependence                                  |
| <input type="checkbox"/> Developing a life-long appreciation of the arts and humanities | <input type="checkbox"/> Developing a strong foundation in the social sciences          |
| <input type="checkbox"/> Using science to accomplish common goals                       | <input type="checkbox"/> Providing foundations necessary to achieve health and wellness |

**23. Considering the indicated primary goal, provide up to three outcomes that you expect of students after completion of this course. For example, what will students who meet this goal know or be able to do as a result of this course?**

**Primary Goal Outcome #1:** To understand the concepts and standards of financial reporting in state and local governments and nonprofit entities.

**Learning Activity:** (For example, what instructional processes do you plan to use to help students reach this outcome?) Text book readings, class discussion, homework assignments on preparing entries and financial statements unique to the environment, practice multiple choice and other type CPA exam questions, and researching key accounting standards in the professional literature.

**Assessment Tool:** (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?) Students will be able to articulate key concepts, make entries for issues unique to the government/nonprofit setting, and answer objective questions about financial reporting issues similar to those on the CPA exam content guidelines.

**Primary Goal Outcome #2:** To be able to articulate the importance of accounting controls in demonstrating fiscal responsibility in the unique governmental and nonprofit setting.

**Learning Activity:** Discussion of cases on current and historic events such as the New York City and Orange County fiscal crisis as well as issues involved in the Memphis and Arkansas bond defaults in their early history. Written analysis of cases.

**Assessment Tool:** Assessment of written analysis against a rubric which rates the understanding of basic issues, logical presentation, and skill in written communication.

**Primary Goal Outcome #3:** To be able to use real financial statements to prepare a financial analysis of assigned governmental entities and relate the information to current events affecting the entity. Students will prepare a major financial analysis in three stages. They will compute and discuss in written format the primary financial ratios for a single entity. After getting feedback on phase one, they will correct ratios for the first entity, compute ratios for a second assigned entity, and incorporate additional demographic and current events information in a formal written paper of approximately 12 pages single spaced plus an appendix of similar length. In the third phase of the project, the students will present their results in an interactive, question and answer, small group setting such as is commonly encountered in business.

**Assessment Tool:** Students' final project will be judged on the basis of organization, logical selection of financial information, accuracy, skillful presentation of graphic displays of financial ratios, logical presentation of background and conclusions, ability to relate the current financial status to current and anticipated economic events, referencing of outside information, and oral responses to questions and answers about the project.

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose "paste".
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

## COLLEGE OF BUSINESS GRADUATE COURSE DESCRIPTIONS

### Accounting

**ACCT 5013 Tax Accounting I** This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2023.

**ACCT 5113 Tax Accounting II** A continuation of Tax Accounting I. Emphasis in this course will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisite: ACCT 4013.

**ACCT 5123 Government and Not-For-Profit Accounting: Accounting principles and reporting standards as applied to governmental units and not for profit enterprises. Special emphasis will be placed on pronouncements of the Governmental Accounting Standards Board. Prerequisites: Admission to one of the business graduate programs and either C or better in ACCT 3013 or permission of the instructor.**

**ACCT 5153 Fraud Examination** A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2013.

**ACCT 6003 Accounting for Planning and Control** The course is an introduction to the concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2003 and ACCT 2013 or MBA 5003.

**ACCT 6023 Current Accounting Problems** A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. prerequisite: ACCT 2013.

**ACCT 6043 Tax Planning and Research** This course introduces the master's degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT 4012.

**ACCT 6053 Financial Statement Analysis** This course will provide an analytical framework for the valuation of corporations and corporate financial statements and a basis for making credit and investment decisions. Prerequisite: admission to the business graduate program.

**ACCT 6063 Contemporary Auditing** Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053.

**ACCT 6073 Seminar in Financial Accounting Theory** Review of the principles, rules, and procedures underlying the broad area of external financial reporting, including comparisons of U.S. and International Accounting Standards. Literature of the course is composed of publications by authoritative accounting bodies and contemporary development in academic research. Prerequisite: ACCT 3013.

**ACCT 6093 Directed Individual Study** Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

**ACCT 6503 Special Problems in Accounting** This course will require MACC students to work with an accounting graduate faculty member to work on a single issue in-depth accounting related project. The capstone experience will culminate in a written issues paper and a presentation of the results of the research or other approved projects. Students will attend a regularly scheduled class during project development, project implementation and project presentation

**ACCT 6703-6 Accounting Internship** Provides practical accounting experience by assigning students to work in a meaningful capacity in an outside organization. Detailed paper required. Must have approval of Internship Proposal by graduate business programs director and department chair. Only three hours of credit may be applied to degree requirements. Prerequisite: Must have completed 15 hours of graduate courses toward degree as eligibility for internship.

**ACCT4123/5123, Governmental & Not for Profit -- Instructor: Dr. Louella Moore**

<b>Office:</b> BU303 <b>Phone:</b> 870-972-3038	<b>Office Hours:</b>
<b>Phone:</b> 870-972-3038	<b>Email:</b> <a href="mailto:Lmoore.astate.edu">Lmoore.astate.edu</a>
<b>Address:</b> P. O. Box 550, State University, AR 72467-0550	<b>Class Website:</b> <a href="http://www.clt.astate.edu/LMOORE">www.clt.astate.edu/LMOORE</a>
<b>TEXT:</b> Wilson, Kattelus, Reck, ACCOUNTING FOR GOVERNMENTAL AND NOT FOR PROFIT ENTITIES, 14th ED, McGRAW-HILL/IRWIN, 2007	
<b>SUPPLEMENT:</b> To be announced in class <b>Blackboard:</b> <a href="http://blackboard.astate.edu/">http://blackboard.astate.edu/</a>	
<b>KEY INTERNET LINKS RELATED TO ACCOUNTING:</b> <a href="http://www.mhhe.com/wilson14e">Internet Links</a> <b>Book Website:</b> <a href="http://www.mhhe.com/wilson14e">www.mhhe.com/wilson14e</a>	

Week	Topic	Assignments Due
#1	Introduction to Class / CH1 Intro to GNP Entities	
	CH1 Continued	Q6,8,9,& 10; C1; P3 ... Also MC1
#2	CH2 Principles of SLG Reporting	P3.
	CH2 Continued More on Funds & Basis	P6 ... Handout or BBoard Fund ID Problem(s) MC2
#3	CH2 Continued and CH3 Budget Issues	Handout or BBoard Prob (s) Write Up of Fiscal Crisis Case
	CH3 Budget Issues & Entries	Chap 3 -- P3,4,8, MC3
#4	EXAM1 CH1-3	<i>Remaining HW</i>
	CH4 Govt Fund Entries and Issues	Q1,3,& 4; P3; P8A
#5	CH 4 Govt Entries & Appendix / Interfund	P6,7 parts a only; & 8A part only
	CH4 Govt Entries etc	P8B, parts a & b only P9 part a & b only MC4
#6	CH5 Capital Assets/Capital Projects	Q3, Case3
	CH5 Continued	P9a,b,c&d; P10a MC5
#7	CH6 Long Term Debt/Debt Service	Q1,5,6,7 MC6
	CH6	P3,4,5,6,7a
#8	EXAM CH4-6	<i>Remaining HW</i>
	CH7 Business Activities	Q7 & 8; Write-Up of Arkansas Case
#9	CH 7 Continued and Start CH8 Agency Funds	Case 3 from Ch7; Case 2 in CH 8 MC7
	CH8 Agency Continued, Trust & Pension	P4,5, & 6 MC8
#10	CH9 Financial Reporting	C1; Handout or BB Problem on ID parts of CAFR
	CH9 Cont; CH10 Lightly -- discuss project	P4,5 from Ch9; MC9
#11	EXAM CH7-9	<i>Remaining HW</i>
	CH14 NFP's	All Questions at end of CH
#12	CH14 Continued & CH15 Regulatory	H/O or BB Problem on SCF & other classifications; MC14 & 15
	CH16 Colleges & Univ	All Questions; MC1
#13	CH17 Hospitals and Other Health Care Providers	All Questions; MC17 Project Ratios and short write up Part 1;
	Wrap Up of NFP	H/Out. Graduate Student Presentations (if any)
#14	CH11 Auditing	All Questions; MC11
	FINAL EXAM CH11, 14,15, 16, 17	

**FINANCIAL ANALYSIS PROJECT WILL BE DISCUSSED IN SMALL GROUPS During Final Exam .. Sign Ups Week before**

**Course Description for ACCT4123/5123:** ACCT4123/5123 covers authoritative accounting principles and standards applicable to state and local government units and not for profit entities. The course is also sometimes called "FUND ACCOUNTING." In addition to technical accounting procedures the course will also equip the student to better understand the role played by governmental and not for profit entities in society and to critically evaluate contemporary social and ethical issues affecting those entities. ACCT4123 is an elective for the undergraduate accounting major, ACCT5123 is a requirement for the MAcc if not taken at the undergraduate level. This course is a required course to sit for the CPA exam in Arkansas. Topics covered in the course are consistent with the AICPA CPA Exam Content guidelines. Those taking the course for graduate credit (ACCT 5123) will have additional requirements for professional research of GASB statements and a presentation summarizing and critiquing the assigned statements along with guidance for professional implementation.

**SPECIFIC OBJECTIVES FOR THE COURSE:**

- 1) To understand and be able to identify or explain the source of accounting standards for Govt & NFP entities; (CH1)
- 2) To understand and be able to explain basic issues in budgetary accounting and government finance. (CH3)
- 3) To understand the State & Local Government dual reporting model -- this includes funds used, required reports, basis of reporting, and how to make entries, (CH4-9)
- 4) To understand and be able to identify the basic issues and problems in financial reporting for Not for Profit Entities including required financial statement formats. (CH11 and 14-17)
- 5) To be able to use real governmental financial statements to prepare and deliver a written and oral report summarizing key indicators on the financial status of a governmental entity. (CH10)

**Prerequisites:** 4123: The ASU catalog states that the prerequisite for the course is a C or better in ACCT 3013 (Intermediate II). 5123: Admission to one of the College of Business Graduate Programs and either C or better in ACCT 3013 or permission of the instructor.

**Course Load:** Each student must understand that this course is a serious time commitment. While each student has the right to make their own decisions, it is highly recommended in a semester long course that students not take more than 12 hours total and not more than 2 accounting classes if they are working 20 or more hours per week, commuting over 30 minutes each way, or if they have other heavy time commitments. In the summer, the recommendation is that the student should take no more than 1 course if they have the types of commitments listed above.

**Quizzes/Homework/Participation:** All homework is expected to be done to the best of your ability as of the date indicated on your class assignment sheet. Each class member is expected to be ready to discuss the material during class time and make minor corrections (as opposed to copying the entire problem in class) for additional study at home. Selected daily assignments will be collected -- remainder to be retained by student, distinctly labeled, and filed in the order assigned in a folder then turned in on exam day. Some points may be assigned for in-class participation on selected activities. Homework appearance should be 'professional' which usually means TYPED in a word processor or spreadsheet as appropriate to the assignment. **TURN IN THE PRINTED DOCUMENTS... NOT A DISK OR SOME FORM OF ELECTRONIC ATTACHMENT.**

## New/Special Course Proposal-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 save 1 electronic copy.

☒ **New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair	Date	COPE Chair (if applicable)	Date
		Professional Education Head of Unit (If applicable)	Date
Department Chair	Date	General Education Committee Chair (if applicable)	Date
		Undergraduate Curriculum Council Chair	Date
College Curriculum Committee Chair	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> ACCT 6033
<b>2. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b>  ADVANCED ACCOUNTING AND REPORTING
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> <b>LECTURE ONLY</b>
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b>  <b>STANDARD LETTER</b>
<b>1. Is this course dual listed (undergraduate/graduate)?</b>  <b>NO</b>
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b>  <b>NO</b>
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> Advanced study of accounting for business combinations, foreign currency transactions and translation, reorganizations and liquidations, and financial reporting requirements of the Securities & Exchange Commission.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> ACCT 3033, Intermediate Accounting III and admission to the business graduate program
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b>
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b> Tina Quinn, ASUJ, <a href="mailto:tquinn@astate.edu">tquinn@astate.edu</a> , 3038
<b>11. Proposed Starting Term/Year</b> Spring, 2010



**12. Is this course in support of a new program? If yes, what program?**

No, this course will be in support of the existing graduate programs within the College of Business.

**13. Does this course replace a course being deleted?**

No

b. If yes, what course?

c. Has this course number been used in the past? No

Attach Course Deletion Proposal-Bulletin Change Transmittal Form.

**14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.**

No

**15. Justification should include:**

A. **Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).**

This course permits the student to develop their critical thinking and research skills to apply professional judgment to solve problems and make and communicate business decisions.

B. **How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.**

This course will be a core course in the College of Business Masters of Accountancy and an elective course for other College of Business Master Degree Programs. It is justified on the basis of being mission driven and student oriented. The course will require students to think beyond the numbers, resulting in a better developed understanding of multinational corporations in today's global economy as well as statutory requirements of the SEC. Course activities will include a variety of homework assignments to develop analytical thinking, problem solving and communication skills. Material covered in this course may be tested in professional certification examinations.

C. **Student population served.**

Graduate students in the College of Business

D. **Rationale for the level of the course (lower, upper, or graduate).**

This course provides a high-level, in-depth overview of complex accounting issues that requires sufficient preparation at the undergraduate level.

**16. Outline** (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.)

WEEKS 1 & 2: The Equity Method of Accounting and Consolidation of Financial Information.

WEEKS 3 & 4: Consolidations Subsequent to Date of Acquisition and Noncontrolling Interest.

WEEKS 5 & 6: Intercompany Asset Transfers and Intercompany Debt.

WEEKS 7 & 8: Variable Interest Entities Consolidated Cash Flows and Consolidated Earnings Per Share.

WEEK 9: Ownership Patterns and Income Taxes.

WEEKS 10, 11 & 12: Foreign Currency Transactions, Translations of Foreign Currency Financial Statements, Hedging Foreign Exchange Risk.

WEEK 13: Financial Reporting and the Securities and Exchange Commission.

WEEK 14: Accounting for Legal Reorganizations and Liquidations.

**17. Course requirements** (e.g. research papers, projects, interviews, tests, etc.)

Homework assignments, tests, research paper, presentations.

**18. Special features** (e.g. labs, exhibits, site visitations, etc.)

None.

**19. Required reading**

*Advanced Accounting*, by Hoyle, Schaefer & Douppnik, Eighth Edition, McGraw-Hill Erwin.

**20. Department staffing and classroom/lab resources** (Will this require additional faculty, supplies, etc.?)

No additional resources required.

**21. What is the primary goal of this course?**

The primary goal of this course is for students to gain knowledge and understanding of more complex areas of accounting in today's global economy. As such, it focuses on business consolidations, including multinational companies, and foreign currency issues.

**22. If this proposal is for a general education course, please check the primary goal this course addresses:**

☐ Communicating effectively

☐ Thinking Critically

☐ Using mathematics

☐ Using Technology

☐ Understanding global issues

☐ Understanding interdependence

☐ Developing a life-long appreciation of the arts and humanities

☐ Developing a strong foundation in the social sciences

☐ Using science to accomplish common goals

☐ Providing foundations necessary to achieve health and

## wellness

23. Considering the indicated primary goal, provide up to three outcomes that you expect of students after completion of this course. For example, what will students who meet this goal know or be able to do as a result of this course?

**Primary Goal Outcome #1:** Students will become familiar with the process of consolidating financial statements.

**Learning Activity:** Lecture, in-class discussion, homework problems, research activities and oral presentations.

**Assessment Tool:** Students will be assessed throughout the course through problem-solving homework, exams, a research project and a presentation of their project.

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
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9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

ADVANCED ACCOUNTING AND REPORTING  
ACCT 6033

COURSE SYLLABUS  
FALL, 2010

INSTRUCTOR:  
OFFICE:  
OFFICE HOURS:  
E-MAIL:  
PHONE: 870-972-3038

**COURSE DESCRIPTION:** Advanced study of accounting for business combinations, foreign currency transactions and translations, reorganizations and liquidations, and financial reporting requirements of the Securities & Exchange Commission.

**PREREQUISITE:** ACCT 3033, Intermediate Accounting III with a grade of C or better and admission to the graduate program.

**REQUIRED MATERIALS:** *Advanced Accounting*, by Hoyle, Schaefer and Douppnik, Eighth Edition, (Irwin/McGraw-Hill, Inc: 2009).

**GRADING POLICY:**

Examinations: 3 @ 100 pts=	300pts
Homework	100pts
Research Paper/Presentation	50pts
Class Participation	<u>50pts</u>
Total	500 pts

**GRADING SCALE**

90-100% = A
80-89% = B
70-79% = C
60-69% = D
Below 60 = Failing

**CLASS POLICIES:**

- **Attendance:** Students are expected to attend all class meetings and to be punctual.
- **Examinations:** Barring any unforeseen circumstances, examinations will be given as scheduled. Make-up exams will not be given unless the student has a valid excuse for missing a scheduled exam. It is the student's responsibility to make arrangements for any make-up exam.
- **Homework:** To be successful in the business world, a student must possess certain skills. The homework assigned has been selected to help the student develop and enhance these skills.
  - **Technical skills:** The student should possess a basic knowledge of the course material.
  - **Oral and Written communication:** Several questions have been assigned as homework and the student is expected to answer the questions in a clear and concise manner using complete sentences with correct grammar. A research paper is required and must be presented to the class.
  - **Critical Thinking and Decision Making:** The homework assigned will require the student to solve problems and make decisions. The homework will require the student to analyze the information given and use the information to solve the problem.
  - **Research and Technology:** The student will be required to utilize the internet to research and complete several homework assignments. Several homework problems are to be completed using spreadsheets, preferably Excel.
  - **Ethics and Professional Responsibility:** This will be incorporated into the lectures and research projects.

**Academic Integrity:** Students are expected to maintain high standards of academic integrity at all times. Any cheating of any kind on any assignment or examination may result in a grade of “F” for this course.

ADVANCED ACCOUNTING AND REPORTING  
ACCT 6033  
COURSE OUTLINE

- WEEK 1: The Equity Method of Accounting for Investments.
- Allocate the purchase price and compute amortization
  - Application of the equity method of accounting
  - Computing the balance in the investment account
  - Computing the balance in the investment income account
  - Accounting for unrealized gains in inventory
- WEEK 2: Consolidation of Financial Information.
- Why firms combine
  - Types of business combinations
  - Indicators of control
  - What, when, and how consolidations take place
  - Acquisition method, purchase method, pooling of interests method
- WEEK 3: Consolidations Subsequent to the Date of Acquisition.
- Initial value, partial equity and equity methods
  - Intercompany balances
  - Impairment of goodwill
  - Amortization of acquisition date fair-value allocations
  - Contingent consideration
  - Push-down accounting
- WEEK 4: Consolidated Financial Statements and Outside Ownership
- Accounting for a non-controlling interest
  - Economic Unit Concept, proportionate consolidation, parent-company concept
  - Step-transactions
  - Change in percentage of ownership
- WEEK 5: Continued.  
Examination I
- WEEK 6: Consolidated Financial Statements—Intercompany Asset Transactions.
- Intercompany transfers of inventory
  - Upstream v. downstream transactions
  - Intercompany sales of land and depreciable assets
  - Accounting for excess depreciation and unrealized gains or losses
- WEEK 7: Continued and Chapter 6, Variable Interest Entities, Intercompany Debt, Consolidated Cash Flows, and Other Issues.
- Consolidation of VIEs
  - Elimination of Intercompany debt
  - Consolidated Statement of Cash Flows
  - Impact of preferred stock on consolidation process

- Computing Basic and Diluted Earnings per Share
  - Effect of subsidiary's transactions in its own stock
- WEEK 8: continued.
- Week 9: Consolidated Financial Statements—Ownership Patterns and Income Taxes
- Consolidation process—indirect control
  - Mutual ownership
  - Affiliated groups
  - Consolidated tax return-illustrated
  - Business combinations and NOLs
- Week 10: Examination II
- Foreign Currency Transactions and Hedging Foreign Exchange Risk.
- Foreign exchange markets
  - Foreign currency transactions
  - Hedging foreign currency exchange risk
  - Accounting for derivatives
  - Hedge accounting
- Week 11: continued
- Translation of Foreign Currency Financial Statements.
- Exchange rates used in translation
  - Translation methods
  - Translation of financial statements
  - Remeasurement of financial statements
  - Disposition of translation adjustment
  - Hedging balance sheet exposure
- Week 12 continued.
- Financial Reporting and the Securities and Exchange Commission.
- Purpose of the Federal Securities Laws
  - Corporate accounting scandals and the Sarbanes-Oxley Act
  - Creation of the PCAOB
  - Registration of public accounting firms
  - Filings with the SEC
  - EDGAR
- Week 13: continued.
- Week 14: Accounting for Legal Reorganizations and Liquidations.
- Bankruptcy Reform Act of 1978
  - Statement of Financial Affairs
  - Role of Trustee
  - Plan of Reorganization
  - Financial reporting during reorganization
  - Fresh Start Accounting Illustrated

Specific homework assignment to be determined by instructor.

## COLLEGE OF BUSINESS GRADUATE COURSE DESCRIPTIONS

### Accounting

**ACCT 5013 Tax Accounting I** This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2023.

**ACCT 5113 Tax Accounting II** A continuation of Tax Accounting I. Emphasis in this course will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisite: ACCT 4013.

**ACCT 5153 Fraud Examination** A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2013.

**ACCT 6003 Accounting for Planning and Control** The course is an introduction to the concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2003 and ACCT 2013 or MBA 5003.

**ACCT 6023 Current Accounting Problems** A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. prerequisite: ACCT 2013.

**ACCT 6033 Advanced Accounting and Reporting** Advanced study of accounting for business combinations, foreign currency transactions and translation, reorganizations and liquidations, and financial reporting requirements of the Securities & Exchange Commission.

**ACCT 6043 Tax Planning and Research** This course introduces the master's degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT 4012.

**ACCT 6053 Financial Statement Analysis** This course will provide an analytical framework for the valuation of corporations and corporate financial statements and a basis for making credit and investment decisions. Prerequisite: admission to the business graduate program.

**ACCT 6063 Contemporary Auditing** Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053.

**ACCT 6073 Seminar in Financial Accounting Theory** Review of the principles, rules, and procedures underlying the broad area of external financial reporting, including comparisons of U.S. and International Accounting Standards. Literature of the course is composed of publications by authoritative accounting bodies and contemporary development in academic research. Prerequisite: ACCT 3013.

**ACCT 6093 Directed Individual Study** Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

**ACCT 6503 Special Problems in Accounting** This course will require MACC students to work with an accounting graduate faculty member to work on a single issue in-depth accounting related project. The capstone experience will culminate in a written issues paper and a presentation of the results of the research or other approved projects. Students will attend a regularly scheduled class during project development, project implementation and project presentation

**ACCT 6703-6 Accounting Internship** Provides practical accounting experience by assigning students to work in a meaningful capacity in an outside organization. Detailed paper required. Must have approval of Internship Proposal by graduate business programs director and department chair. Only three hours of credit may be applied to degree requirements. Prerequisite: Must have completed 15 hours of graduate courses toward degree as eligibility for internship.

## New/Special Course Proposal-Bulletin Change Transmittal Form

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

**X New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair

Date

COPE Chair (if applicable)  
Date

Department Chair

Date

General Education Committee Chair (if applicable)  
Date

College Curriculum Committee Chair

Date

Undergraduate Curriculum Council Chair  
Date

College Dean

Date

Graduate Curriculum Committee Chair  
Date

Vice Chancellor for Academic Affairs  
Date

**1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)**

ACCT 6083

**2. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).**

Ethics and Professional Responsibility

**3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.**

Lecture only.

**4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?**

Standard Letter.

**5. Is this course dual listed (undergraduate/graduate)?**

No.

**6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)**

No.

**7. Brief course description (40 words or less) as it should appear in the bulletin.**

The course will provide the student with a framework for making ethical decisions in the context of accounting. In addition, the course will provide an introduction to professional responsibility with a particular focus on the CPA profession.

**8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register). Admission to one of the College of Business graduate programs.**

9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.
<b>10. Contact Person</b> (Name, Name of Institution, Address, Email Address, Phone Number) JOHN F. ROBERTSON, DEPARTMENT OF ACCOUNTING, ARKANSAS STATE UNIVERSITY—JONESBORO, P.O. BOX 550, STATE UNIVERSITY, ARKANSAS 72467. <a href="mailto:jfrobert@astate.edu">jfrobert@astate.edu</a> . 870-972-3038
11. Proposed Starting Term/Year Summer 2009
12. Is this course in support of a new program? If yes, what program? NO.
13. Does this course replace a course being deleted? NO.  b. If yes, what course?  c. Has this course number been used in the past? NO.
Attach Course Deletion Proposal-Bulletin Change Transmittal Form.
14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects. NO.
15. Justification should include: A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain). As part of the assurance of learning process, the College of Business conducted various assessment activities in the Fall of 2008. The ethics assessment in the existing ethics course, Law and Ethics, indicated weakness in the area of professional responsibility that should be corrected by requiring the new course Ethics and Professional Responsibility.  <u>At the end of the course, students should be able to:</u> <ol style="list-style-type: none"> <li>1. Identify professional and ethical issues.</li> <li>2. Analyze ethical problems as they arise in the accounting environment.</li> <li>3. Consider management concerns inherent in ethical analysis.</li> <li>4. Communicate their results effectively in writing.</li> </ol> B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive. The accounting department strives to provide its accounting students with sufficient background to enter professional positions in a variety of accounting venues. The MAcc is a degree designed for students who wish to become professional accountants. These students will want to sit for the CPA exam as a natural part of their professional development. To sit for the CPA exam in Arkansas, students must have 150 hours along with certain specific accounting requirements. Adding this class to graduate curriculum will provide students with additional accounting hours needed to meet the minimums necessary to sit for the CPA exam.  Further, in many states, an ethics component is required to become a CPA. Although Arkansas does not currently have such a requirement, our students can and do sit for the CPA exam in other states. This class will prepare our students for the ethics component of the CPA exam in those states.
C. Student population served. MAcc students. The class may be an elective for MBA students.



<p><b>D. Rationale for the level of the course (lower, upper, or graduate).</b> The MAcc program is designed for students who wish to sit for the CPA exam. Many of these students will plan on an entry level job in public accounting. An understanding of the ethical rules related to the accounting profession is important for the CPA exam and for students entering the profession. This class is designed to meet the needs of our graduate students.</p>											
<p><b>16. Outline</b> (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.) See attached syllabus. Note, this class will be offered as a Summer night class, and the syllabus reflects that schedule.</p>											
<p><b>17. Course requirements</b> (e.g. research papers, projects, interviews, tests, etc.) Semester long project consisting of research paper, smaller papers and memos, exams, and projects as required by instructor.</p>											
<p><b>18. Special features</b> (e.g. labs, exhibits, site visitations, etc.) None.</p>											
<p><b>19. Required reading</b> Text and supplements as required by instructor. For example: <i>Business &amp; Professional Ethics for Directors, Executives, &amp; Accountants</i>. By Leonard J. Brooks, Fifth Edition, 2010. Cengage Learning.</p>											
<p><b>20. Department staffing and classroom/lab resources</b> (Will this require additional faculty, supplies, etc.?) No.</p>											
<p><b>21. What is the primary goal of this course?</b> To assist students with the development of skills needed to deal with ethical issues specific to the accounting profession.</p>											
<p><b>22. If this proposal is for a general education course, please check the primary goal this course addresses:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> Communicating effectively</td> <td><input type="checkbox"/> Thinking Critically</td> </tr> <tr> <td><input type="checkbox"/> Using mathematics</td> <td><input type="checkbox"/> Using Technology</td> </tr> <tr> <td><input type="checkbox"/> Understanding global issues</td> <td><input type="checkbox"/> Understanding interdependence</td> </tr> <tr> <td><input type="checkbox"/> Developing a life-long appreciation of the arts and humanities</td> <td><input type="checkbox"/> Developing a strong foundation in the social sciences</td> </tr> <tr> <td><input type="checkbox"/> Using science to accomplish common goals</td> <td><input type="checkbox"/> Providing foundations necessary to achieve health and wellness</td> </tr> </table>		<input type="checkbox"/> Communicating effectively	<input type="checkbox"/> Thinking Critically	<input type="checkbox"/> Using mathematics	<input type="checkbox"/> Using Technology	<input type="checkbox"/> Understanding global issues	<input type="checkbox"/> Understanding interdependence	<input type="checkbox"/> Developing a life-long appreciation of the arts and humanities	<input type="checkbox"/> Developing a strong foundation in the social sciences	<input type="checkbox"/> Using science to accomplish common goals	<input type="checkbox"/> Providing foundations necessary to achieve health and wellness
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<input type="checkbox"/> Using science to accomplish common goals	<input type="checkbox"/> Providing foundations necessary to achieve health and wellness										
<p><b>23. Considering the indicated primary goal, provide <u>up to three outcomes</u> that you expect of students after completion of this course. For example, what will students who meet this goal <u>know</u> or <u>be able to do</u> as a result of this course?</b></p> <p><b>Primary Goal Outcome #1:</b> Development of skills needed to deal with ethical issues. Students will be able to analyze ethical issues unique to the accounting profession.</p> <p><b>Learning Activity:</b> Students will study ethical theory, the AICPA code of conduct, and business models for ethical decision making.</p> <p><b>Assessment Tool:</b> Written response to a fact pattern. When presented with a fact pattern, students will be able to identify the ethical issues, stakeholders involved, alternatives available to the decision maker, and the applicable rules from the AICPA Code of Conduct. Students will be able to reach a decision as to which alternative will be most ethical.</p>											

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.

3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose "paste".
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

Ethics and Professional Responsibility  
ACCT 6083

COURSE SYLLABUS  
SUMMER 2009

INSTRUCTOR:

OFFICE:

E-MAIL:

WEB PAGE URL:

BLACKBOARD 8 LOGIN SITE: <http://blackboard.astate.edu/>

OFFICE HOURS:

OTHER TIMES AVAILABLE BY APPOINTMENT:

PHONE: OFFICE: 972-3038

REQUIRED COURSE MATERIALS:

1. *Business & Professional Ethics for Directors, Executives, & Accountants 5<sup>th</sup> Edition* (2010). Leonard J. Brooks and Paul Dunn, Cengage Learning.
2. Internet access.
3. An ASU Student e-mail account.
4. A calculator. Bring your calculator to class every day.
5. LexisNexis.
6. Arkansas Code Annotated Title 17. Professions, Occupations, And Businesses, Subtitle 2. Nonmedical Professions, Chapter 12. Accountants. A.C.A. § 17-12-101 *et seq.* Available on LexisNexis.
7. The Rules of the Arkansas State Board of Public Accountancy. Available online at <http://www.arkansas.gov/asbpa/rules.html>.
8. Other material posted on Blackboard throughout the course of the class.

OPTIONAL COURSE MATERIALS

1. You need a computer to use some of the materials. An option for many students is to use the computers in the ASU computer labs.
2. Strongly Recommended: a printer. As noted above, the ASU computer labs are available to you.
3. The text's companion website has a wealth of information available for students including PowerPoint presentations and review materials prepared by the textbook publisher. I strongly recommend that you take advantage of this information. There is a link to the support site in Blackboard.
4. iTunes (a free download). You do not need an iPod, but the lectures should be MP3 compatible should you choose to download them to a portable device.

### COURSE PREREQUISITES:

Generally, graduate student status—although the class may be open to graduating seniors under conditions listed in the undergraduate bulletin. Admission to graduate status in the College of Business presumes completion of the undergraduate foundation course in law (Law 2023, the Legal Environment of Business). MAcc majors are expected to have completed specific accounting courses as listed in the Graduate Bulletin.

### COURSE GOALS:

- 1 To assist you with the development of skills needed to deal with ethical issues specific to the accounting profession.
- 2 To develop your ability to **identify** professional and ethical issues.
- 3 To **analyze** ethical problems as they arise in the accounting environment.
- 4 To consider management concerns inherent in ethical analysis.
- 5 To further develop your oral and written communication skills.

### COURSE OBJECTIVES:

The first page of each chapter we study begins with a statement of the purpose of the chapter. I will post in Blackboard a number of student oriented learning objectives based on this paragraph. These objectives represent the accomplishments you should achieve from your efforts directed toward a complete and thorough study of the chapter. You should begin each chapter by learning each of the objectives in detail. These objectives will tell you what you should be able to do once you have learned the material in the chapter. Once you finish your study of a chapter, go back to the objectives and test do a self-test to determine if you have indeed mastered the stated objectives.

### CONDUCT OF THE COURSE:

As an accounting professional, you will often be faced with the investigation and analysis of accounting issues. The process of resolving an issue requires you to identify the issue, gather information about the issue, evaluate alternatives, and reach a conclusion. You will be required to do research in authoritative literature and utilize appropriate technology as part of your decision making process. Further, you will be required to communicate your results to a diverse body of stakeholders.

Complex issues will challenge and expand your critical thinking skills. You will often be required to apply professional judgment to reach a conclusion when no single solution is apparent.

For many of you, this will be one of your first MAcc courses. Assignments in this class will be designed to help you develop critical thinking and writing skills that you will continue to use throughout the program.

The course objectives will be attained through a combination of classroom lecture, in-class problem solving, student participation, quizzes, homework assignments, research projects and examinations.

This is a writing intensive class. The bulk of your grade will be based on your written assignments in the form of short projects (2-3 pages single spaced), the long research paper, and essay questions on the exams.

My primary expectation is that each of you will work hard to grasp the material being taught.

Further, I expect each of you to be professional throughout this course. Professionalism consists of attending class regularly, being prompt, participating in class, and studying the

material. The material for this course is complex enough as it is; your failure to take the class seriously will only add to this complexity. Finally, my goal is to educate you in a professional and respectful manner. You can expect me to be prompt, prepared and open to your questions and concerns throughout the semester.

All students are expected to exhibit academic integrity at all times. ASU enthusiastically promotes academic integrity and professional ethics among all members of the ASU academic community. Violations of this policy are considered serious misconduct and may result in disciplinary action and severe penalties. Faculty members may respond to cases of plagiarism or cheating by giving a failing grade on the paper or exam, giving a failing grade in the course, and/or recommending expulsion from the university.

Specific issues include, but are not limited to:

- ➡ You may not have your cell phone or PDA on the table during the exam.
- ➡ Cut and paste technology allows you the opportunity to gather information from the web and present it as your own work. Do not fall into this trap. You must document, in any writing assignment, any idea that is not your own original work.
- ➡ It is never acceptable for you to receive assistance with any graded aspect of this class from anyone other than myself.

#### RESPONSIBILITY FOR MATERIAL:

You are responsible for, and the exams may include questions from: the material the chapters of the text covered in a given exam period, the material in any class handouts and any handouts on my website, and any topics we discuss in class.

#### FINAL GRADE BASIS:

TWO EXAMS EACH 100 POINTS	200
SHORT PROJECTS AND MEMOS (5@20)	100
RESEARCH PROJECT	200
TOTAL POINTS POSSIBLE	500

FINAL GRADE DISTRIBUTION BASED ON 90%, 80%, 70%, 60%, A, B, C, D RESPECTIVELY.

#### EXAMS:

The exams will be given as scheduled. The tests will consist of primarily short-answer and essay questions.

#### KEYS TO SUCCESS:

Everyone is capable of doing very well in this course if you will do the following:

1. **You must come to class regularly.** This is the most important thing you can do. In class, be sure to ask questions. Also, you can ask questions by e-mail or during office hours. If you cannot come during office hours, call me or make an appointment.

2. You must take notes on the lecture portion of the class. Highlighting in your book or on a printed version of the PowerPoint slides is not a substitute for taking notes. Approximately 90-95% of your exams will come directly from your notes. In other words, the bulk of the exam will come from material discussed in class. Bring your calculator to class every day.

Class is not a time to sleep or daydream; rather, it is a time to be sure you understand the concepts that were assigned and covered on that day. Further, activities such as talking with your neighbors, working on projects for other classes, and reading the newspaper waste

your class time and distract your neighbors. Please do not engage in these activities. If you do, I will ask you to leave the classroom.

3. You must study! As a general rule you should spend 2-3 hours studying outside of class for each hour you spend in class. Thus, you should spend a minimum of six to nine hours per week studying for this class. This means ensuring you understand the materials assigned and covered in class during the week.

I suggest that you start the process by reviewing the chapter objectives. Then watch the slide show (the PowerPoint slides are available on the text's website). The third step is to read the chapter one time before class. After class, I suggest that you reread the chapter and take reading notes. One simple way to do this is to outline the chapter. Finally, you should be able to combine your reading notes and your class notes into a comprehensive set of study notes.

4. Do not get behind. Do your reading as we go. If you must miss a class, try to get a copy of one of your classmate's notes as soon as possible.

#### MAKE UP EXAMS:

I will schedule a makeup examination with you if you miss an exam because of any reason. This examination may be oral and/or written.

Grading deadlines generally prevent me from scheduling a make up for the final. If an emergency prevents you from taking the final, you must advise me as soon as possible.

The Arkansas State University policy regarding Incompletes is as follows:

"A grade of "I" (Incomplete) is appropriate on the final grade roster when a student fails to meet all course requirements for reasons beyond his/her control, (i.e. illness of the student, or serious illness or death in the family, or extended research projects at the graduate level). Procrastination, pressure of work in other courses, or work not connected with the student's school load are not satisfactory reasons for an "I" grade. All "I" grades must have prior approval of the chair of the department in which the course is offered, which requires the "Request for Incomplete Grade" form to be filed with the department and the Office of the Registrar."

Note that the Request for Incomplete Grade form also requires my signature. There are no circumstances, regardless of what you may have heard, where a grade of "I" will be automatically granted.

Homework problems may be made up only if you are unable to prepare your homework because of an official ASU event. You must inform me ahead of time if you will miss a class because of an official ASU event.

#### STUDENTS WITH DISABILITIES:

Students who require academic adjustments in the classroom due to a disability must first register with ASU Disability Services. Following registration, please contact me to discuss appropriate academic accommodations. Appropriate arrangements can be made to ensure equal access to this course.

I rely heavily on technology in the conduct of this course. If you have a disability that limits your ability to utilize technology such as BlackBoard, Tegrity, or podcasts: I urge you to contact ASU Disability Services immediately.

ALL THE ABOVE INFORMATION IS SUBJECT TO CHANGE

Meeting	Topics	Readings in the Brooks Text	Other Readings	Due
June 1, Week1, Monday Night	Introduction to the class.  Government Regulation of Business.  Business Entities/Corporate Operations		PowerPoint show on Regulation  PowerPoint show on Business Entities	
June 3, Week 1, Wednesday Night	Ethical Expectations	Chapter 1		Short Project #1
June 8, Week 2, Monday Night	Enron/WorldCom/Sarbanes-Oxley	Chapter 2	PowerPoint show on Sarbanes-Oxley	Research Paper Topic
June 10, Week 2, Wednesday Night	Philosophical Basis for Ethics Discussions	Chapter 3		Short Project #2
June 15, Week 3, Monday Night	Practical Ethical Decision Making	Chapter 4	A Sample Model for Ethical Decision Making	Short Project #3 Outline of Research Paper
June 17, Week 3, Wednesday Night	EXAM #1—ETHICS Corporate Governance	Chapter 5		
June 22, Week 4, Monday Night	Professional Responsibility in Professional Accounting --auditing/attest function --tax practice --consulting	Chapter 6	AICPA Code of Conduct, the Principles AICPA Code of Conduct, the Rules	Short Project #4 First Draft Research Project
June 24, Week 4, Wednesday Night	Professional Responsibility in Professional Accounting continued --ethics and the accounting firm  Professional Responsibility in Related Professions --Certified Fraud Examiners --Attorneys --Certified Financial Planners		AICPA Statements on Standards for Tax Services  A.C.A. § 17-12-101 <i>et seq</i>  The Rules of the Arkansas State Board of Public Accountancy.  PowerPoint show on the ethical codes of membership organizations representing related professions	Short Project #5
June 29, Week 5, Monday Night	Professional Responsibility in Financial, Managerial, and		Institute of Management	Final Draft of

	Internal Accounting		Accountants: Standards of Ethical Conduct	Research paper
July 1, Week 5, Wednesday Night	FINAL EXAM—Professional Responsibility			



## COLLEGE OF BUSINESS GRADUATE COURSE DESCRIPTIONS

### Accounting

**ACCT 5013 Tax Accounting I** This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2023.

**ACCT 5113 Tax Accounting II** A continuation of Tax Accounting I. Emphasis in this course will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisite: ACCT 4013.

**ACCT 5153 Fraud Examination** A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2013.

**ACCT 6003 Accounting for Planning and Control** The course is an introduction to the concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2003 and ACCT 2013 or MBA 5003.

**ACCT 6023 Current Accounting Problems** A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. prerequisite: ACCT 2013.

**ACCT 6043 Tax Planning and Research** This course introduces the master's degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT 4012.

**ACCT 6053 Financial Statement Analysis** This course will provide an analytical framework for the valuation of corporations and corporate financial statements and a basis for making credit and investment decisions. Prerequisite: admission to the business graduate program.

**ACCT 6063 Contemporary Auditing Issues** In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053.

**ACCT 6073 Seminar in Financial Accounting Theory** Review of the principles, rules, and procedures underlying the broad area of external financial reporting, including comparisons of U.S. and International Accounting Standards. Literature of the course is composed of publications by authoritative accounting bodies and contemporary development in academic research. Prerequisite: ACCT 3013.

**ACCT 6083 Ethics and Professional Responsibility** The course will provide the student with a framework for making ethical decisions in the context of accounting. In addition, the course will provide an introduction to professional responsibility with a particular focus on the CPA profession. Prerequisite: admission to one of the business graduate programs.

**ACCT 6093 Directed Individual Study** Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

**ACCT 6503 Special Problems in Accounting** This course will require MACC students to work with an accounting graduate faculty member to work on a single issue in-depth accounting related project. The capstone experience will culminate in a written issues paper and a presentation of the results of the research or other approved projects. Students will attend a regularly scheduled class during project development, project implementation and project presentation

**ACCT 6703-6 Accounting Internship** Provides practical accounting experience by assigning students to work in a meaningful capacity in an outside organization. Detailed paper required. Must have approval of Internship Proposal by graduate business programs director and department chair. Only three hours of credit may be applied to degree requirements. Prerequisite: Must have completed 15 hours of graduate courses toward degree as eligibility for internship.



## New/Special Course Proposal-Bulletin Change Transmittal Form

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

☒ **Graduate Council** - 14 copies plus 1 original

☒ **New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair	Date	COPE Chair (if applicable)	Date
Department Chair	Date	General Education Committee Chair (if applicable)	Date
College Curriculum Committee Chair	Date	Undergraduate Curriculum Council Chair	Date
College Dean	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> MKTG 6283
<b>2. Course Title – if title is more than 30 character (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b> Global Supply Chain Management
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> Lecture only.
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b> Standard letter.
<b>5. Is this course dual listed (undergraduate/graduate)?</b> No.
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b> No
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> Systematic review of concepts involved in supply chain management, with emphasis on the selection of service suppliers, the organized movement of goods between firms in more than one nation, and the unique aspects of international logistics processes.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> None
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b> Fall.
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b> John E. Mello, Ph.D. Arkansas State University, College of Business, PO Box 59, State University, AR 72467, <a href="mailto:jmello@astate.edu">jmello@astate.edu</a> , (870)-972-3515.
<b>11. Proposed Starting Term/Year</b> Fall, 2009.

**12. Is this course in support of a new program? If yes, what program?**

No.

**13. Does this course replace a course being deleted?**

No.

**b. If yes, what course?****c. Has this course number been used in the past?**

No.

**Attach Course Deletion Proposal-Bulletin Change Transmittal Form.****14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.**

No.

**15. Justification should include:****A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).**

1. Students will understand the role of international sourcing and logistics in the development and execution of a global supply chain strategy within the food industry.
2. Students will understand the role each transportation mode takes in achieving a well designed global supply chain.
3. Students will understand the various information technologies available to manage global supply chains.
4. Students will understand the processes involved in the importing and exporting of goods between nations.
5. Students will develop a familiarity with the terms of sale, documentation, and financing of international trade transactions.

**B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.**

This course is designed to provide a basic foundation in supply chain management for the MBA-Food Logistics program. The growing globalization of business has made international supply chain management a critical component of successful businesses. Due to the complexity of global supply chain management it is necessary to offer a stand-alone course in order to adequately cover the subject.

**C. Student population served.**

This course will primarily serve MBA students with an emphasis in food logistics.

**D. Rationale for the level of the course (lower, upper, or graduate).**

This course is offered to MBA level students as part of an MBA- Food Logistics program in conjunction with the University of Southern China.

**16. Outline (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.)**

- Week 1: Introduction to Supply Chain Management. Define supply chains and investigate the objectives and elements of supply chain management.
- Week 2: Purchasing and Supply Management. Describes how globalization impacts supply management and investigates the opportunities and challenges of global sourcing.
- Week 3: Creating and Managing Supplier Relationships. Develops the importance of supplier partnerships and supplier relationship management.
- Week 4: Supplier Relationship Development. Reviews the processes involved in establishing and maintaining global logistics supplier relationships.
- Week 5: Demand Forecasting. Discusses the role of demand forecasting in a supply chain, identifies the components of a forecast, and explains the collaborative planning, forecasting, and replenishment concept.
- Week 6: Inventory Management. Investigates the role of inventory management and various techniques for maintaining proper inventory levels in a supply chain.
- Week 7: Global Location Decisions. Explains the impact of global location decisions on a supply chain, identifies the factors influencing those decisions, and discusses location evaluation models.
- Week 8: Supply Chain Process Integration. Discusses the important issues of internal and external process integration.
- Week 9: Performance Measurement Along the Supply Chain. Investigates the importance of supply chain measurement and describes how to design a supply chain performance measurement system.
- Week 10: Domestic and International Logistics. Identify the various forms of global transportation, the interrelatedness of transportation, warehousing, and material handling, and identify a number of third-party logistics providers.
- Week 11: Methods of Entry and International Contracts. Discuss ways to develop new markets and form contracts with business partners.
- Week 12: Terms of Trade and Payment. Review INCO terms and methods of payment for international transactions.
- Week 13: International Commercial Documents and Insurance. Review the various documents needed for international shipments and the types of insurance needed to cover damage to cargo.
- Week 14: Packaging for Export and Customs Clearance. Discuss ways to protect cargo and get it through customs at the border of another country.

See attached syllabus.

**17. Course requirements (e.g. research papers, projects, interviews, tests, etc.)**

Two exams, one research project.

**18. Special features (e.g. labs, exhibits, site visitations, etc.)**

None.

**19. Required reading**

International Logistics (2006) 2<sup>nd</sup> edition, by David, Pierre A. and Richard D. Stewart, Atomic Dog, Thomson Custom Publishing.  
Principles of Supply Chain Management: A Balanced Approach (2009), by Joel Wisner, Keah-Choon Tan, and G. Keong Leong, South-Western Publishing.

**20. Department staffing and classroom/lab resources** (Will this require additional faculty, supplies, etc.?)  
No.

**21. What is the primary goal of this course?**

The primary goal is for students to understand the complex process of establishing and maintaining a well designed and managed global supply chain.

**22. If this proposal is for a general education course, please check the primary goal this course addresses:**

- |   |   |
|---|---|
| <input type="checkbox"/> Communicating effectively                                      | <input type="checkbox"/> Thinking Critically  |
| <input type="checkbox"/> Using mathematics  | <input type="checkbox"/> Using Technology   |
| <input type="checkbox"/> Understanding global issues                                    | <input type="checkbox"/> Understanding interdependence                                  |
| <input type="checkbox"/> Developing a life-long appreciation of the arts and humanities | <input type="checkbox"/> Developing a strong foundation in the social sciences          |
| <input type="checkbox"/> Using science to accomplish common goals                       | <input type="checkbox"/> Providing foundations necessary to achieve health and wellness |

**23. Considering the indicated primary goal, provide up to three outcomes that you expect of students after completion of this course. For example, what will students who meet this goal know or be able to do as a result of this course?**

**Primary Goal Outcome #1:**

**Learning Activity:** (For example, what instructional processes do you plan to use to help students reach this outcome?)

This course is designed primarily as a lecture class that will blend theory with practical examples from the business environment.

**Assessment Tool:** (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)

Students will be assigned a research project in which they will simulate the process by which goods are transported through international channels. This project will involve selection of a product to export, selection of a set of carriers to move the goods, preparation of all documentation necessary for international movement of goods including inland and ocean bills of lading and commercial invoice, selecting the proper INCO terms and insurance, preparation of an application for a letter of credit, and selection of a customs house to process the goods through customs at the destination. Students will be assessed on their accuracy in simulating this process.

(Repeat if needed for additional outcomes 2 and 3.)

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose "paste".
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

service providers competing successfully for customers in the global market.

**MKTG 6253 Seminar in Logistics Management** A comprehensive study of the logistics functions of the business identifying the relationships of transportation, physical distribution, and carrier management to firms operating in a dynamic business environment. Prerequisite: MKTG 3013.

**MKTG 6263 Seminar in Contemporary Marketing Issues** A comprehensive study of selected concepts and theories in the field of marketing. Prerequisite: permission of professor.

### **MKTG 6283- Global Supply Chain Management**

Systematic review of concepts involved in supply chain management, with emphasis on the selection of service suppliers, the organized movement of goods between firms in more than one nation, and the unique aspects of international logistic processes.

**MKTG 6703-6 Marketing Internship** Provides practical marketing experience by assigning students to work in a meaningful capacity in an outside organization. Detailed paper required. Must have approval of Internship Proposal by graduate business programs director and department chair. Only three hours credit may be applied to degree requirements. Prerequisite: Must have completed 15 hours of graduate courses toward degree as eligibility for internship.

### **Quantitative Management**

**QM 5613 Production Management** Advanced procedures, techniques, and their application to problems related to Production Management. Emphasis is placed on the design of operations planning and control, quality control, inventory, maintenance, and product planning systems within the firm. Prerequisite: QM 3523 or permission of professor.

**QM 6433 Management Science** Deterministic and stochastic (uncertainty) models from applied management science. Topics covered include decision theory, formulating linear programming models, simplex, transportation model, sensitivity analysis, waiting line models, PERT-CPM and simulation. Prerequisite: MBA 508V and 509V.

# **Course: MKTG 6283- Global Supply Chain Management**

**Instructor:** John E. Mello, Ph.D., CPIM, CTL

## **COURSE DESCRIPTION**

The opportunities presented by the global economy, and the threat of global competition, have made it imperative for companies to enter into the global market place and establish supply chains that effectively and efficiently service their customers. Knowledge of how to move commodities, and effectively deal with suppliers and customers throughout the world, is becoming increasingly necessary in order to survive and prosper in today's business environment. This course will help the student develop and build on that knowledge through a systematic review of concepts involved in global supply chain management, with emphasis on the selection of service suppliers, the organized movement of goods between firms in more than one nation, and the unique aspects of international logistic processes.

## **COURSE OBJECTIVES**

1. Students will understand the role of international sourcing and logistics in the development and execution of a global supply chain strategy within the food industry.
2. Students will understand the role each transportation mode takes in achieving a well designed global supply chain.
3. Students will understand the various information technologies available to manage global supply chains.
4. Students will understand the processes involved in the importing and exporting of goods between nations.
5. Students will develop a familiarity with the terms of sale, documentation, and financing of international trade transactions.

## **COURSE MATERIALS**

International Logistics (2006) 2nd edition, by David, Pierre A. and Richard D. Stewart, Atomic Dog, Thomson Custom Publishing.

Principles of Supply Chain Management: A Balanced Approach (2009), by Joel Wisner, Keah-Choon Tan, and G. Keong Leong, South-Western Publishing.

## **COURSE OVERVIEW**

### **Requirements:**

#### Tests:

There will be two tests: a mid-term covering the first half of the class material and a final exam covering the second half of the class material. Each exam will comprise 35% of the grade.

#### Term Project:

Students will be assigned a research project in which they will simulate the process by which goods are transported through international channels. This project will involve selection of a product to export, selection of a set of carriers to move the goods, preparation of all documentation necessary for international movement of goods including inland and ocean bills of lading and commercial invoice, selecting the proper INCO terms and insurance, preparation of an application for a letter of credit, and selection of a customs house to process the goods through customs at the destination. Students will be assessed on their accuracy in simulating this process. This project will comprise 30% of the final grade.

## **Grading:**

Final grades for the course will be determined as follows:

Mid-Term Exam	35%
Final Exam	35%
Term Project	<u>30%</u>
	100%

The scale used to compute grades for this course is as follows:

A	=	90 – 100
B	=	80 – 89
C	=	70 – 79
D	=	60 – 69
F	=	Below 60



**New/Special Course Proposal-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 save 1 electronic copy.

☐ **New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair	Date	COPE Chair (if applicable)	Date
		Professional Education Head of Unit (If applicable)	Date
Department Chair	Date	General Education Committee Chair (if applicable)	Date
College Curriculum Committee Chair	Date	Undergraduate Curriculum Council Chair	Date
College Dean	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> SW 5053
<b>2. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b> Social Welfare Policy/Services
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> Lecture
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b> Standard Letter
<b>5. Is this course dual listed (undergraduate/graduate)?</b> Graduate Course Only
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b> No, Listed only in Social Work
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> The purpose of this course is to establish the subject area of social welfare policy as a central concern of social work. The goals of the course are to help students identify socio-cultural and economic bases of social welfare in America.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> This course is restricted to graduate social work students.
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b> Fall
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b> Dr. Barbara F. Turnage, ASU, P. O. Box 2460, State University, Arkansas 72467, 870-972-3596
<b>11. Proposed Starting Term/Year</b> Fall 2009

**12. Is this course in support of a new program? If yes, what program?**

Yes, this course is in support of the MSW Program.

**13. Does this course replace a course being deleted? No, this course does not replace another course.**

**b. If yes, what course?**

**c. Has this course number been used in the past?**

**Attach Course Deletion Proposal-Bulletin Change Transmittal Form.**

**14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.**

No, this course does not affect another program.

**15. Justification should include:**

**A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).**

By the end of this course, students will:

1. conceptually define social welfare, social services, and social work.
2. identify and discuss how policy contributes to and is influenced by social functioning.
3. identify a model for policy analysis and demonstrate its application to a current social program and social issue.

**B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.**

This course is mandated by the Council on Social Work Education, our accrediting body.

**C. Student population served.**

Students taking this course will be graduate social work students.

**D. Rationale for the level of the course (lower, upper, or graduate).**

This is a graduate only course as it is a course all students in the Regular (Full and Part-Time) MSW Program must take and pass with a grade of "B" or better.

**16. Outline** (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.)

Week 1: Introduction to Social Work and Policy Practices  
Readings: Smith Barusch, Chapter 1

Week 2: America—The Reluctant Welfare State  
Readings: Smith Barusch, Chapter 2

Week 3: Policy Analysis  
Readings: Smith Barusch, Chapter 3

Week 4: Strategies in Social Welfare Policy Analysis  
Readings: Legislative Information on the Internet

Week 5: Henry and Elizabeth—Architects of American Social Welfare  
Readings: Smith Barusch, Chapter 7

Week 6: Defining Poverty  
Readings: Smith Barusch, Chapter 5

Weeks 7-8: The Progressive Era  
Readings: Smith Barusch, Chapter 6

Week 9: The New Deal Era and the Social Security Act of 1935  
Readings: Smith Barusch, Chapter 4

Week 10-11: Era of Social Change  
Readings: Smith Barusch, Chapter 9

Week 12: The Rebirth of American Conservatism—Religion and Politics  
Readings: Smith Barusch, Chapter 8

Week 13: Redefining Welfare: Understanding the Queer Nation in Social Work Justice  
Readings: Smith Barusch, Chapter 10

Week 14: The Revival of Conservatism: George W. Bush  
Readings: Smith Barusch, Chapter 14 and pages 491-500

Week 15: Catch-up

**17. Course requirements** (e.g. research papers, projects, interviews, tests, etc.)  
Elizabethan Poor Laws Paper, Local and State Based Policy Paper, and Federal Policy Analysis Paper.

**18. Special features** (e.g. labs, exhibits, site visitations, etc.)  
No special features.

**19. Required reading**  
Smith Barusch, A. (2009). *Foundations of social policy: Social justice in human perspective* (3<sup>rd</sup> ed.). California: Thomson.  
  
And material from six library databases.

**20. Department staffing and classroom/lab resources** (Will this require additional faculty, supplies, etc.?)

The staff that will teach this course have already been hired for the MSW Program.

**21. What is the primary goal of this course?**

The primary goal of this course is to assist graduate social work students in understanding how the social welfare system directly and indirectly impacts, clients, service providers, and the community at-large.

**22. If this proposal is for a general education course, please check the primary goal this course addresses:**

- |   |   |
|---|---|
| <input type="checkbox"/> Communicating effectively                                      | <input type="checkbox"/> Thinking Critically  |
| <input type="checkbox"/> Using mathematics  | <input type="checkbox"/> Using Technology   |
| <input type="checkbox"/> Understanding global issues                                    | <input type="checkbox"/> Understanding interdependence                                  |
| <input type="checkbox"/> Developing a life-long appreciation of the arts and humanities | <input type="checkbox"/> Developing a strong foundation in the social sciences          |
| <input type="checkbox"/> Using science to accomplish common goals                       | <input type="checkbox"/> Providing foundations necessary to achieve health and wellness |

**23. Considering the indicated primary goal, provide up to three outcomes that you expect of students after completion of this course. For example, what will students who meet this goal know or be able to do as a result of this course?**

**Primary Goal Outcome #1:**

Students will be able to define social welfare, social services, and social work; further, the student will identify and discuss the differences between these areas and the extent of their interaction.

**Learning Activity:** (For example, what instructional processes do you plan to use to help students reach this outcome?)

The learning activities that will be used to help students become familiar with the definitions of social welfare, social services, and social work will be course readings, lectures, and in class activities.

**Assessment Tool:** (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)

The assessment tools for this learning outcome are the course assignments. In particular, students will demonstrate their learning through in class activities, the Elizabethan Poor Laws Paper, the Local and State Based Policy Paper, and the Federal Policy Analysis Paper.

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose "paste".
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

## Course Descriptions

### Regular Program Courses

**SW 5003. Human Behavior and the Social Environment I.** This course provides the student with a broad understanding of how individuals develop from birth to older age from psychological, psychiatric, sociological, social psychological and human diversity perspectives.

**SW 5013. Human Behavior and the Social Environment II.** This course examines individual growth from a macro perspective. Examined is how families, groups, organizations, communities' and diversity impact individual develop from birth to older age from psychological, psychiatric, sociological, social psychological and human diversity perspectives. Prerequisite SW5003.

**SW5023. Foundations of SW Practice I.** This course will introduce the student to social work practice with individuals. Social, psychological, economic, and biological stressors are considered as they impact on the individual's efforts to grow and survive. The developmental approaches are the major orientations presented, augmented by various intervention modalities.

**SW5043. Foundations of SW Practice II.** Focus of this course is on the theory and practice of social group work in clinical settings. Consideration is given to such issues as group dynamics, leadership, composition, direct and indirect intervention, the use of group activities under various conditions and different settings. Prerequisite SW5023.

**SW5053. Social Welfare Policy/Services.** The purpose of this course is to establish the subject area of social welfare policy as a central concern of social work. The goals of the course are to help students identify socio-cultural and economic bases of social welfare in America.

**SW5063. Social Justice and Diversity.** Social workers have a responsibility to promote social justice and to strive to abolish injustice. This course identifies and explores historical, theoretical, and ideological perspectives on social change issues. Social change is studied by analyzing the community at the local, national, and international levels and by exploring strategies for change at each level. Emphasis is placed on racism, sexism, and classism and the social movements to alleviate these problems.

**SW5803 Full-Time Foundation Field I.** This first full-time foundation field placement focuses on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills.

**SW5813 Full-Time Foundation Field II.** This second full-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisite: SW5803.

**SW5802 Part-Time Foundation Field I.** This first part-time foundation field placement focuses on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum

are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills.

**SW5812 Part-Time Foundation Field II.** This second part-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisites: SW 5802.

**SW5822 Part-Time Foundation Field III.** This third part-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisites: SW 5812.

### **Advanced Program Courses**

**SW6003. Psychosocial Pathology for Social Work Practice.** This course provides knowledge of psychopathology as an aspect of human behavior and cultural labeling. Primary focus is the interaction between physiological, developmental, emotional, biological, and social aspects of adult and child psychopathology. General implications for social work intervention, ethical and value issues, and relevant research will be discussed.

**SW6013. Social Work Ethics.** This course will review the ethical dimensions of the mission of the profession of social work. The purpose of this course is to enable students to become sensitive and responsive to ethical issues and dilemmas at all levels of social work practice.

**SW6023. Social Work Evaluation and Research.** The focus of this course is empirical measurement; research and program designs; data analysis; ethical issues related to social work research; survey methods; and computer technologies in social work research. Students will learn to evaluate their practice. Prerequisite: Undergraduate research methods course.

**SW6033. Social Work Practice with Individuals.**

The purpose of this course is to provide a conceptual framework for understanding, analyzing, and implementing social work practice with individuals, families, and groups from various theoretical perspectives within a "systems" frame of reference. The ultimate goal is for students to initiate the development of a practice model that is logically sound and consistent with their convictions and style and congruent with professional social work values. This course also focuses on the concrete relationship building and maintenance skills and knowledge necessary for working with diverse human systems. Such diversity should include gender, race, religion, sexual orientations, age, physical capabilities, socioeconomic status, and political orientations. Prerequisite: Admission to the Advanced Standing Program.

**SW6043. Social Work Practice with Families.** This course provides students with knowledge and skills in clinical social work practice with families. Family systems theory and principles and techniques of structural family therapy are the central foci of the course. Concepts from communications theory and related interventions are also covered. Aspects of human diversity are discussed in relation to their impact on family functioning.

**SW6053. Social Work Practice with Groups.** This course focuses on the theory and practice of rural-based clinical social work practice with groups. Students will master an understanding of group work theories, interventions and techniques applied to persons with a range of issues.

**SW6063. Social Welfare Policy Analysis.** This graduate course builds on SW5053 (Social Welfare Policy and Services I) and/or SW4303 (Social Welfare Policy) and focuses on the use of various conceptual frameworks in studying and analyzing current social policy issues.

**SW6073. Integrative Research Project.** This course provides students with an experience in the conceptualization of a research problem, the design of a methodology, the collection and analysis of data, and the development of an intervention. The project is carried out by a group of students led by a faculty member. The course is designed to further the development of research and practice competence and to integrate learning from foundation and other courses.

**SW6803 Full-Time Advanced Field I.** This first full-time advanced field placement focuses on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills.

**SW6913 Full-Time Advanced Field II.** This second full-time advanced field placement continues to focuses on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6803.

**SW6801 Part-Time Advanced Field I.** This first part-time advanced field placement continues to focuses on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills.

**SW6802 Part-Time Advanced Field II.** This second part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6801.

**SW6811 Part-Time Advanced Field III.** This third part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6802.

**SW6812 Part-Time Advanced Field IV.** This fourth part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6811

### **Elective Courses**

**SW5203. Introduction to Domestic Violence Theory and Intervention.** This course explores the psychological, social, and legal causes/ramifications of domestic violence (DV) from a micro, mezzo and macro

perspectives focusing on educating the social work student to the theories and principles guiding DV service delivery and crisis response techniques. Prerequisite: Graduate student. On Demand.

**SW5213. Crisis Intervention.** This course examines the process of crisis and associated events and issues. The student should leave with basic knowledge, interviewing skills and counseling skills to work with individuals in the crisis process.

**SW5223. Rural Social Work Practice.** This course is designed to explore the unique aspects of social work practice in rural areas using an ecosystems perspective. The roles and functions of social workers will be addressed as well as the ethical dilemmas frequently encountered in rural practice. Special attention will be given to demographic and economic changes experienced in contemporary rural America. Policy issues affecting rural populations will also be addressed

**SW 5274. Practicum in Addiction Studies I.** One hundred and eighty hours of onsite supervision from supervisors with training and credentials in substance abuse. Students will meet as a group weekly for faculty supervision. This Practicum is for non-social work students seeking the Graduate Addictions Certificate only.

**SW 5297. Practicum in Addiction Studies II.** Experience of 180 hours in an agency whose primary clients are in substance abuse recovery. Students are expected to have a client caseload and demonstrate proficiency in outcome measurement and goal attainment. Prerequisite SW5274. This Practicum is for non-social work students seeking the Graduate Addictions Certificate only

**SW5323. Substance Abuse: Intervention and Treatment.** This course is designed to

**SW5343. Child Abuse and Neglect.** This course is designed to

**SW5353. Mediation in Social Work.**

**SW5363. Social Work Practice in Schools.** The role of the social worker in elementary and secondary schools and the necessary adaptations to the changes taking place in the educational scene are examined and evaluated. Problem-solving approaches are given special attention within the structure and organization of the schools and their relationships with the surrounding community. The special contributions of a school social worker as a helping person to the pupils, the school staff, and the homes by various intervention methods.

**SW6203. Clinical Supervision.**

**SW 6313. Spirituality in Clinical Practice.** This course is designed to provide the social work practitioner with a background in spirituality as it relates to rural-based clinical social work practice. The course focuses on spirituality and will assist students in development of strategies for practice.

**SW6323. Clinical Interventions with Substance Abuse.** This course is designed to provide practitioners with strategies for interventions with persons who abuse or are dependent on mind altering or mood altering substances.

**SW6343. Clinical Interventions with Children.** This course is designed to provide students with an opportunity to deepen their knowledge of advanced clinical social work practice with children in a variety of practice settings, e.g., child guidance, mental health, child welfare, corrections, and medical settings.

## New/Special Course Proposal-Bulletin Change Transmittal Form

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

**XX Graduate Council** - Print 1 copy for signatures and save 1 electronic copy.

☐ **New Course** or ☐ **Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair	Date	COPE Chair (if applicable)	Date
		Professional Education Head of Unit (If applicable)	Date
Department Chair	Date	General Education Committee Chair (if applicable)	Date
		Undergraduate Curriculum Council Chair	Date
College Curriculum Committee Chair	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> SW 5063
<b>2. Course Title – if title is more than 30 character (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b> Social Justice and Diversity
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> Lecture
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b> Standard Letter
<b>1. Is this course dual listed (undergraduate/graduate)?</b> No
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b> No
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> This course focuses on issues of diversity, oppression and social justice. It is designed to prepare social work students to be knowledgeable of people's biases.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> This course is restricted to graduate social work students.
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b> Spring
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b> Dr. Barbara F. Turnage, ASU, P. O. Box 2460, State University, Arkansas 72467, 870-972-3596
<b>11. Proposed Starting Term/Year</b> Spring 2010



**12. Is this course in support of a new program? If yes, what program?**

Yes, the MSW Program

**13. Does this course replace a course being deleted? No**

b. If yes, what course?

c. Has this course number been used in the past?

**Attach Course Deletion Proposal-Bulletin Change Transmittal Form.****14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.**

No, this course does not affect another program.

**15. Justification should include:****A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).**

1. Describe the dynamics of working with a wide range of people who are culturally different or similar to themselves.
2. Describe and assess how discrimination and oppression impact the lives of people of color and other marginal populations in the United States.
3. Identify theoretical frameworks that facilitate the understanding of oppression in its varied form.

**B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.**

This course is mandated by the Council on Social Work Education, our accrediting body.

**C. Student population served.**

Students taking this course will be graduate social work students.

**D. Rationale for the level of the course (lower, upper, or graduate).**

This is a graduate only course as it is a course all students in the Regular (Full and Part- Time) MSW Program must take and pass with a grade of "B" or better.

**16. Outline** (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.)**Week 1:**

Course Overview:

1. Introductions & Orientation to Course

**Week 2:** Framework for Practice with Diverse & Oppressed Clients, and Social Justice

Course Overview: Social Work Ethics &amp; Values related to Diversity, Oppression, and Social Justice

Readings: (1.) Appleby, pp. 1-14

(2.) Code of Ethics

(3.) Malcolm, pp. 238-265

**Week 3:** Culture, Social Class, & Social Identity Development

Course Overview:

Readings: (1.) Appleby, pp. 16-34

(2.) Tajfel &amp; Turner, pp. 7-24

**Week 4:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Racism: People of Color

Readings: (1.) Appleby, pp. 53-68

(2.) Lum, Chapter 1

(3.) Schaefer, Chapter 8

(4.) McAdoo, pp. 234-250

**Week 5:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Women &amp; Sexist Oppression

Readings: (1.) Appleby, pp. 70-89

(2.) Lorber, pp. 33-45

**Week 6:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Multidiversity Perspective on Latinos: Issues of Oppression and Social Functioning

Readings: (1.) Appleby, pp. 92-107

(2.) Garcia-Preto, pp. 33-45

**Week 7:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Native Americans: Oppression &amp; Social Work Practice

Readings: (1.) Appleby, pp. 109-128

(2.) McGoldrick &amp; Giordano, pp. 45-54\

**Week 8:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Asian Americans: Ethnocentrism & Discrimination

Readings: (1.) Appleby, pp. 131-143  
(2.) Rosenblum & Travis, pp. 315-329

**Week 9:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Middle Easterners

Readings: (1.) Abdo, pp. 439-454  
(2.) Habenstein & Wright, Chapter 5

**Week 10:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Lesbian, Gay, Bisexual & Transgender People

Readings: (1.) Appleby, pp. 145-173  
(2.) Blumfield, pp. 52-55  
(3.) Rothenberg, pp. 143-152

**Week 11:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Ableism: Social Work Practice with Individuals with Physical Disabilities

Readings: (1.) Appleby, pp. 179-194  
(2.) Orlin, pp. 233-239

**Week 12:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Ableism: Mentally & Emotionally Challenged People

Readings: (1.) Appleby, pp. 217-236  
(2.) Scheff, pp. 444-452

**Week 14:** Oppressed Segments of U.S. Society: Institutional & Systemic Practices of Oppression

Course Overview: Religious Bigotry & Religious Minorities

Readings: (1.) Appleby, pp. 195-215  
(2.) Eck, Chapter 7

**Week 15:** Institutional & Systemic Practice of Oppression

Course Overview: Affirmative Practice with People who are Culturally Diverse & Oppressed

Readings: (1.) Appleby, pp. 239-255  
(2.) Rosenblum & Travis, pp. 272-286  
(3.) Rosenblum & Travis, pp. 241-251

**17. Course requirements** (e.g. research papers, projects, interviews, tests, etc.)

Group Paper, Individual Paper, 2 Exams, and 4 Quizzes

**18. Special features** (e.g. labs, exhibits, site visitations, etc.)

Site Visits

**19. Required reading**

Appleby, G., Colon, E., & Hamilton, J. (2007). *Diversity, oppression, and social functioning: Person-in-environment assessment and intervention*. Boston: Allyn & Bacon.

Journal articles.

**20. Department staffing and classroom/lab resources** (Will this require additional faculty, supplies, etc.?)

The staff that will teach this course have already been hired for the MSW Program.

**21. What is the primary goal of this course?**

The primary goal of this course is to assist social work students in understanding the complex nature of the person in the environment taking into consideration the dynamics of social oppression, diversity and social functioning.

**22. If this proposal is for a general education course, please check the primary goal this course addresses:**

- |   |   |
|---|---|
| <input type="checkbox"/> Communicating effectively                                      | <input type="checkbox"/> Thinking Critically  |
| <input type="checkbox"/> Using mathematics  | <input type="checkbox"/> Using Technology   |
| <input type="checkbox"/> Understanding global issues                                    | <input type="checkbox"/> Understanding interdependence                                  |
| <input type="checkbox"/> Developing a life-long appreciation of the arts and humanities | <input type="checkbox"/> Developing a strong foundation in the social sciences          |
| <input type="checkbox"/> Using science to accomplish common goals                       | <input type="checkbox"/> Providing foundations necessary to achieve health and wellness |

**23. Considering the indicated primary goal, provide up to three outcomes that you expect of students after completion of this course. For example, what will students who meet this goal know or be able to do as a result of this course?**

**Primary Goal Outcome #1:**

Students will be able to describe and assess how discrimination and oppression impact the lives of people of color and other marginal populations in the

United States.

**Learning Activity:** (For example, what instructional processes do you plan to use to help students reach this outcome?)

The learning activities that will be used to help students become familiar with the ways discrimination and oppression impact the lives of people of color and other marginal populations in the United States will be course readings, lectures, and in class activities.

**Assessment Tool:** (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)

The assessment tools for this learning outcome are the course assignments. In particular, students will demonstrate their learning through an in class activities, the Mid-term Exam, a group paper, an individual paper, four quizzes, and a Final Exam.

**From the most current electronic version of the bulletin, copy all bulletin pages that this proposal affects and paste it to the end of this proposal.**

**To copy from the bulletin:**

1. Minimize this form.
2. Go to <http://registrar.astate.edu/bulletin.htm> and choose either undergraduate or graduate.
3. This will take you to a list of the bulletins by year, please open the most current bulletin.
4. Find the page(s) you wish to copy, click on the "select" button and highlight the pages you want to copy.
5. Right-click on the highlighted area.
6. Click on "copy".
7. Minimize the bulletin and maximize this page.
8. Right-click immediately below this area and choose "paste".
9. For additions to the bulletin, please change font color and make the font size larger than the surrounding text. Make it noticeable.
10. For deletions, strike through the text, change the font color, and enlarge the font size. Make it noticeable.

## Course Descriptions

### Regular Program Courses

**SW 5003. Human Behavior and the Social Environment I.** This course provides the student with a broad understanding of how individuals develop from birth to older age from psychological, psychiatric, sociological, social psychological and human diversity perspectives.

**SW 5013. Human Behavior and the Social Environment II.** This course examines individual growth from a macro perspective. Examined is how families, groups, organizations, communities' and diversity impact individual develop from birth to older age from psychological, psychiatric, sociological, social psychological and human diversity perspectives. Prerequisite SW5003.

**SW5023. Foundations of SW Practice I.** This course will introduce the student to social work practice with individuals. Social, psychological, economic, and biological stressors are considered as they impact on the individual's efforts to grow and survive. The developmental approaches are the major orientations presented, augmented by various intervention modalities.

**SW5043. Foundations of SW Practice II.** Focus of this course is on the theory and practice of social group work in clinical settings. Consideration is given to such issues as group dynamics, leadership, composition, direct and indirect intervention, the use of group activities under various conditions and different settings. Prerequisite SW5023.

**SW5053. Social Welfare Policy/Services.** The purpose of this course is to establish the subject area of social welfare policy as a central concern of social work. The goals of the course are to help students identify socio-cultural and economic bases of social welfare in America.

**SW5063. Social Justice and Diversity.** Social workers have a responsibility to promote social justice and to strive to abolish injustice. This course identifies and explores historical, theoretical, and ideological perspectives on social change issues. Social change is studied by analyzing the community at the local, national, and international levels and by exploring strategies for change at each level. Emphasis is placed on racism, sexism, and classism and the social movements to alleviate these problems.

**SW5803 Full-Time Foundation Field I.** This first full-time foundation field placement focuses on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills.

**SW5813 Full-Time Foundation Field II.** This second full-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisite: SW5803.

**SW5802 Part-Time Foundation Field I.** This first part-time foundation field placement focuses on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum

are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills.

**SW5812 Part-Time Foundation Field II.** This second part-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisites: SW 5802.

**SW5822 Part-Time Foundation Field III.** This third part-time foundation field placement continues to focus on the development of rural-based generalist practice knowledge and skills. Placements in the foundation curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop generalist practice skills. Prerequisites: SW 5812.

### **Advanced Program Courses**

**SW6003. Psychosocial Pathology for Social Work Practice.** This course provides knowledge of psychopathology as an aspect of human behavior and cultural labeling. Primary focus is the interaction between physiological, developmental, emotional, biological, and social aspects of adult and child psychopathology. General implications for social work intervention, ethical and value issues, and relevant research will be discussed.

**SW6013. Social Work Ethics.** This course will review the ethical dimensions of the mission of the profession of social work. The purpose of this course is to enable students to become sensitive and responsive to ethical issues and dilemmas at all levels of social work practice.

**SW6023. Social Work Evaluation and Research.** The focus of this course is empirical measurement; research and program designs; data analysis; ethical issues related to social work research; survey methods; and computer technologies in social work research. Students will learn to evaluate their practice. Prerequisite: Undergraduate research methods course.

**SW6033. Social Work Practice with Individuals.**

The purpose of this course is to provide a conceptual framework for understanding, analyzing, and implementing social work practice with individuals, families, and groups from various theoretical perspectives within a "systems" frame of reference. The ultimate goal is for students to initiate the development of a practice model that is logically sound and consistent with their convictions and style and congruent with professional social work values. This course also focuses on the concrete relationship building and maintenance skills and knowledge necessary for working with diverse human systems. Such diversity should include gender, race, religion, sexual orientations, age, physical capabilities, socioeconomic status, and political orientations. Prerequisite: Admission to the Advanced Standing Program.

**SW6043. Social Work Practice with Families.** This course provides students with knowledge and skills in clinical social work practice with families. Family systems theory and principles and techniques of structural family therapy are the central foci of the course. Concepts from communications theory and related interventions are also covered. Aspects of human diversity are discussed in relation to their impact on family functioning.

**SW6053. Social Work Practice with Groups.** This course focuses on the theory and practice of rural-based clinical social work practice with groups. Students will master an understanding of group work theories, interventions and techniques applied to persons with a range of issues.

**SW6063. Social Welfare Policy Analysis.** This graduate course builds on SW5053 (Social Welfare Policy and Services I) and/or SW4303 (Social Welfare Policy) and focuses on the use of various conceptual frameworks in studying and analyzing current social policy issues.

**SW6073. Integrative Research Project.** This course provides students with an experience in the conceptualization of a research problem, the design of a methodology, the collection and analysis of data, and the development of an intervention. The project is carried out by a group of students led by a faculty member. The course is designed to further the development of research and practice competence and to integrate learning from foundation and other courses.

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**SW6801 Part-Time Advanced Field I.** This first part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills.

**SW6802 Part-Time Advanced Field II.** This second part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6801.

**SW6811 Part-Time Advanced Field III.** This third part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6802.

**SW6812 Part-Time Advanced Field IV.** This fourth part-time advanced field placement continues to focus on the development of rural-based clinical practice knowledge and skills. Placements in the clinical curriculum are designed to provide students with opportunities to integrate and enhance social work values, ethics, and develop clinical practice skills. Prerequisites: SW 6811

### **Elective Courses**

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perspectives focusing on educating the social work student to the theories and principles guiding DV service delivery and crisis response techniques. Prerequisite: Graduate student. On Demand.

**SW5213. Crisis Intervention.** This course examines the process of crisis and associated events and issues. The student should leave with basic knowledge, interviewing skills and counseling skills to work with individuals in the crisis process.

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**SW5343. Child Abuse and Neglect.** This course is designed to

**SW5353. Mediation in Social Work.**

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Code #

**New/Special Course Proposal-Bulletin Change Transmittal Form**
☐ **Graduate Council** - Print 1 copy for signatures and send 1 electronic copy to [mmcginnis@astate.edu](mailto:mmcginnis@astate.edu)

Field Code Changed

☐ **New Course or X Special Course (Check one box)**

Please complete the following and attach a copy of the catalogue page(s) showing what changes are necessary.

Department Curriculum Committee Chair Dr. Argelia Lorence	Date	COPE Chair (if applicable)	Date
Department Chair Dr. Roger Buchanan	Date	General Education Committee Chair (if applicable)	Date
College Curriculum Committee Chair Dr. Paul Armah	Date	Undergraduate Curriculum Council Chair	Date
College Dean Dr. Greg Phillips	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

<b>1. Proposed Course Prefix and Number (For variable credit courses, indicate variable range.)</b> MBS 6001
<b>2. Course Title – if title is more than 30 character (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).</b> Fundamentals of Entrepreneurship for Scientists (Fund Entrepreneurship for Sci)
<b>3. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio problems, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.</b> Lecture
<b>4. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental)?</b> Standard Letter
<b>1. Is this course dual listed (undergraduate/graduate)?</b> No
<b>6. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)</b> No
<b>7. Brief course description (40 words or less) as it should appear in the bulletin.</b> Entrepreneurship from discovery through protected intellectual property. Information about the fundamental processes required to protect new inventions. Including definitions of intellectual property, necessary record keeping, disclosure options for protecting IP and patent application process.
<b>8. Indicate all prerequisites and if this course is restricted to a specific major, which major. (If a student does not have the prerequisites or does not have the appropriate major, they will not be allowed to register).</b> None. Not restricted.
<b>9. Course frequency (e.g. Fall, Spring, Summer, or Demand). Not applicable to Graduate courses.</b>
<b>10. Contact Person (Name, Name of Institution, Address, Email Address, Phone Number)</b>



Roger Buchanan, Arkansas State University, PO Box 837, State University, AR 72467

**11. Proposed Starting Term/Year**

Fall, 2009

**12. Is this course in support of a new program? If yes, what program?**

No

**13. Does this course replace a course being deleted?**

No

b. If yes, what course?

c. Has this course number been used in the past?

Attach Course Deletion Proposal-Bulletin Change Transmittal Form.

**14. Does this course affect another program? If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.**

No.

**15. Justification should include:**

A. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain).

This course is designed for graduate students involved in scientific research. The overall goal is that upon completion students will understand the options and processes that are necessary to protect scientific inventions. Although more general information will be discussed, the course will use ASU IP documents and policies as examples.

B. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.

This course complements the MBS mission because the nature of the research of MBS faculty lends itself to invention and product applications and is consistent with our mission of providing graduate student training that prepares students for careers in the BioSciences. It is also congruent with the ASU mission of promoting regional economic development.

C. Student population served.

Graduate students in the sciences. Although the course is being developed and offered through MBS, it will be available to graduate students from any unit.

D. Rationale for the level of the course (lower, upper, or graduate).

MBS is a graduate program. It is much more likely that science graduate students will be involved in discovery of protectable IP than undergraduate students.

**16. Outline** (The course outline should be topical by weeks and should be sufficient in detail as to allow for judgment of the content of the course.)

Note: This is a 1 hour course.

Week 1: Inventions, prior art and “intellectual property”?

Week 2: What are the options available to the inventor/author for protecting intellectual property? How can I tell if my idea I patentable?

Week 3: Documenting your discovery. Demonstrations of requirements/best practices for documenting discoveries

Week 4: Practical Exercise 1: Research notebook review and evaluation 1

Week 5: Institutional policies governing protection of intellectual property

Week 6: Practical Exercise 2: Completing a disclosure.

Week 7: Institutional Policies governing intellectual property.

Week 8: I’ve filed a disclosure, now what?

Week 9: Principles of the patenting process

Week 10: Anatomy of a provisional patent application

<p>Week 11: Practical Exercise 3: Writing a provisional patent application</p> <p>Week 12: Evaluation of provisional patent applications</p> <p>Week 13: Practical Exercise 4: Revision of provisional patent applications</p> <p>Week 14: Practical Exercise 5 and final exam: Research notebook review and evaluation 2 and final exam.</p>										
<p><b>17. Course requirements</b> (e.g. research papers, projects, interviews, tests, etc.)</p> <p>Projects (e.g. notebooks), Demonstrations, Completion of forms, Writing Assignments (e.g. provisional patent application, etc.) and tests</p>										
<p><b>18. Special features</b> (e.g. labs, exhibits, site visitations, etc.)</p>										
<p><b>19. Required reading</b></p>										
<p><b>20. Department staffing and classroom/lab resources</b> (Will this require additional faculty, supplies, etc.?)</p> <p>None. Existing faculty associated with MBS will be teaching the course. This course will be team taught with individual faculty members providing 1-3 lectures per semester. The course will be coordinated by Dr. Elizabeth Hood or the MBS program director. Classrooms are available, no additional educational resources are required.</p>										
<p><b>21. What is the primary goal of this course?</b></p> <p>The primary goals of this course are; 1) to provide instruction to graduate students in the sciences about legal and institutional requirements that must be met to ensure that protections for new discoveries are not compromised, and 2) to introduce graduate students to the process of completing initial documents describing a discovery that are necessary for filing US and international patents to protect the intellectual property.</p>										
<p><b>22. If this proposal is for a general education course, please check the primary goal this course addresses:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> Communicating effectively</td> <td><input type="checkbox"/> Thinking Critically</td> </tr> <tr> <td><input type="checkbox"/> Using mathematics</td> <td><input type="checkbox"/> Using Technology</td> </tr> <tr> <td><input type="checkbox"/> Understanding global issues</td> <td><input type="checkbox"/> Understanding interdependence</td> </tr> <tr> <td><input type="checkbox"/> Developing a life-long appreciation of the arts and humanities</td> <td><input type="checkbox"/> Developing a strong foundation in the social sciences</td> </tr> <tr> <td><input type="checkbox"/> Using science to accomplish common goals</td> <td><input type="checkbox"/> Providing foundations necessary to achieve health and wellness</td> </tr> </table>	<input type="checkbox"/> Communicating effectively	<input type="checkbox"/> Thinking Critically	<input type="checkbox"/> Using mathematics	<input type="checkbox"/> Using Technology	<input type="checkbox"/> Understanding global issues	<input type="checkbox"/> Understanding interdependence	<input type="checkbox"/> Developing a life-long appreciation of the arts and humanities	<input type="checkbox"/> Developing a strong foundation in the social sciences	<input type="checkbox"/> Using science to accomplish common goals	<input type="checkbox"/> Providing foundations necessary to achieve health and wellness
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<input type="checkbox"/> Using science to accomplish common goals	<input type="checkbox"/> Providing foundations necessary to achieve health and wellness									
<p><b>23. Considering the indicated primary goal, provide <u>up to three outcomes</u> that you expect of students after completion of this course. For example, what will students who meet this goal <u>know</u> or <u>be able to do</u> as a result of this course?</b></p> <p><b>Primary Goal Outcome #1:</b></p> <p>Students will understand and be able to ensure their compliance with record keeping requirement necessary for protecting novel IP</p> <p><b>Learning Activity:</b> (For example, what instructional processes do you plan to use to help students reach this outcome?)</p> <p>Lecture, discussion, hands on processes and demonstrations</p> <p><b>Assessment Tool:</b> (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)</p> <p>Notebook inspection: Students will present their lab notebooks for evaluation by course instructors.</p> <p><b>Primary Goal Outcome #2:</b></p> <p>Students will understand and be able to ensure complete disclosure forms</p> <p><b>Learning Activity:</b> (For example, what instructional processes do you plan to use to help students reach this outcome?)</p> <p>Lecture, demonstrations and completion of forms describing a “mock” invention.</p> <p><b>Assessment Tool:</b> (For example, what will students demonstrate, represent, or produce to provide evidence of their learning?)</p> <p>Evaluation of completed disclosure forms</p>										

Revised 9/25/2008

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Department Curriculum Committee Chair

Date

COPE Chair (if applicable)

Date

Department Chair

Date

General Education Committee Chair (if applicable)

Date

College Curriculum Committee Chair

Date

Undergraduate Curriculum Council Chair

Date

College Dean

Date

Graduate Curriculum Committee Chair

Date

Vice Chancellor for Academic Affairs

Date

**1. Contact Person** (Name, Name of Institution, Address, Email Address, Phone Number)Curtis Steele, Chair, Department of Art, PO Box 1920, [csteele@astate.edu](mailto:csteele@astate.edu), 972.30503753**2. Proposed Change**Include **ART 5330 Graduate Art Seminar** in list of requirements for MA Studio.

Correct Indent and bullet on Art Education requirements.

**3. Effective Date****Fall 2009****4. Justification**

This course has been reinstated as a requirement for all graduate students. It is Pass/Fail, no credit. If a graduate student fails this course in two consecutive semesters, they will be dropped from the program and must reapply.

Art Education requirement statement looks like part of the studio. They are not the same.

to the degree. After admission to the program, and before the initial registration period, the student must form a committee, (graduate advisory committee), which will advise a course of study based on a review of the student's portfolio and other material. Students may apply for candidacy at any time after meeting the minimum requirements of the graduate school and the M.A. program and begin work at the 6000 level during the next semester with approval of their graduate advisory committee.

No single set of prescribed courses is required of all candidates. Instead, each plan of study is based upon the goals and needs of the individual student. Upon admission to degree candidacy, the student must form a graduate candidacy committee to advise and guide the direction of study. The student will meet with the candidacy committee within the first nine weeks of the initial registration period and at regular times thereafter.

Courses required of candidates for the Master of Arts, Studio Art Emphasis:

Three hours of approved electives AND

ART 5513, Methodology in the History and Criticism of Art

Three hours of Art History

Fifteen hours of Studio Art or Art History with a minimum of 12 hours at the 6000 level

Six hours of ART 6331-6 Thesis or ART 6341-6 Thesis Exhibition. This is a research thesis or a graduate thesis exhibition with supporting position paper.

**All graduate students are required to take ART 5330 Graduate Art Seminar every semester. If a student receives no credit for ART 5330 for two consecutive semesters, they must reapply to the program.**

**(+ add a return)**

**▲ Courses required of candidates for the Master of Arts, Art Education Emphasis: (this should be a header with no bullet and no indentation!)**

(All courses must be graduate level and all candidates must be licensed to teach art in the public schools.)

Six hours approved electives

Three hours Art History

Six hours Studio Art (three hours at 6000 level)

Fifteen hours Art Education which must include:

ARED 5703, Concepts in Art Education

ARED 5763, Qualitative Research Methodology for Art Education

ARED 6721-6, Six hours of Thesis. This is a research thesis which could also include an exhibition component.

The Department of Art requires a successful portfolio review prior to enrollment in 6000 level studio courses.

**Minimum hours required for this program: 30**

**PROGRAM OF STUDY FOR THE  
MASTER OF ARTS DEGREE WITH A  
MAJOR IN COMMUNICATION STUDIES AND THEATRE**

The Master of Arts in Communication Studies and Theatre is co-offered by the Department of Communication Studies, College of Communications, and the Department of Theatre, College of Fine Arts. The graduate student's adviser should come from the Department of Speech Communication if the student's primary interest is communication, or from the Department of Theatre if the student's primary interest is theatre.

**Admission Requirements:**

Applicants seeking admission to the Master of Arts degree program in Communication Studies and Theatre must submit a writing sample, which could be a recent term paper or research paper.

A student may concentrate in either speech communication or theatre, and

Revised 9/25/2006

may complete at least six hours in the other area. With approval of the adviser, a student may **complete up to six hours in cognate courses**.

Courses required of all candidates with Communication Studies concentration:

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College Curriculum Committee Chair

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Undergraduate Curriculum Council Chair

Date

College Dean

Date

Graduate Curriculum Committee Chair

Date

Vice Chancellor for Academic Affairs

Date

**1. Contact Person** (Name, Name of Institution, Address, Email Address, Phone Number)Dr. Osa' Amienyi, Department of Radio TV, P.O. Box 2160, [osami@astate.edu](mailto:osami@astate.edu), 972-3070**2. Proposed Change**

Course title: RTV 4363 Multimedia Storytelling

Catalog description: Introductory course in multimedia concepts, media elements, platforms, and production. Emphasis is placed on delivery of content across media platforms for diverse audiences.

**3. Effective Date****Fall 2009****4. Justification**

Most students start the class with a familiarity of relevant software skills. But they do not have a solid understanding of how to tell a good story to different segments of the audience through the use of different media formats. Students also need knowledge about how to incorporate different media formats into their multimedia package.

The Radio-TV department advisory board recommended concentrating more on storytelling (content) and less on technical software applications.

The proposed change will address such need and recommendation.

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- 11.

RTV 4363 Introductory course in multimedia concepts, media elements, platforms, and production. ~~Training in the use of computer based multimedia authoring systems, hardware and software for media creation and acquisition, and multimedia delivery systems.~~ Emphasis is placed on delivery of content across media platforms for diverse audiences.

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Department Chair	Date	General Education Committee Chair (if applicable)	Date
College Curriculum Committee Chair	Date	Undergraduate Curriculum Council Chair	Date
College Dean	Date	Graduate Curriculum Committee Chair	Date
		Vice Chancellor for Academic Affairs	Date

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

JOHN F. ROBERTSON, DEPARTMENT OF ACCOUNTING, ARKANSAS STATE UNIVERSITY—JONESBORO, P.O. BOX 550, STATE UNIVERSITY, ARKANSAS 72467. [jfrobert@astate.edu](mailto:jfrobert@astate.edu) 870-972-3038

**2. Proposed Change:**

The proposal is to change the course of study for the Masters of Accountancy Degree to include a minimum of 21 hours of Accounting coursework, to require seven specific courses, to require Accounting Information Systems as a prerequisite, and to require students to take Tax Accounting II and Governmental and Not-For-Profit Accounting in either their undergraduate or graduate studies. The list of specific non-accounting courses is deleted, and is replaced by nine hours of electives. The number of hours required for the degree will drop from 31 to 30.

**The seven required courses are:**

ACCT 6083 Ethics and Professional Responsibility (new course, course proposal accompanies this proposal)  
 ACCT 6033 Advanced Accounting and Reporting (new course, course proposal accompanies this proposal)  
 ACCT 6073, Seminar in Financial Accounting Theory  
 ACCT 6063, Contemporary Auditing Issues  
 ACCT 6043, Tax Planning and Research  
 ACCT 6003, Accounting for Planning and Control  
 ACCT 6503, Special Problems in Accounting

**3. Effective Date: Fall 2009**

**4. Justification:** The MAcc is a degree designed for students who wish to become professional accountants. These students will want to sit for the CPA exam as a natural part of their professional development. Currently, our MAcc students are not automatically eligible to sit for the CPA exam. The changes noted above will allow our MAcc students to meet the minimum requirements for the CPA exam in the State of Arkansas.

A review of peer and aspirant institutions, both within and without the state, indicated that most of their MAcc programs required a minimum of 21 hours of Accounting coursework. The changes noted above bring our program into line with current best practices in the teaching of Accounting. The seven required courses provide broad coverage of the fundamental areas of accounting, and the new course Advanced Accounting strengthens the coverage in financial accounting.

As part of the assurance of learning process, the College of Business conducted various assessment activities in the Fall of 2008. Several of the changes noted above are made in response to these assessments. The knowledge assessment in Tax Planning and Research indicated a



**weakness that should be corrected by requiring an additional tax course (Tax Accounting II) prior to taking Tax Planning and Research. The ethics assessment in the existing ethics course Law and Ethics indicated weakness in the area of professional responsibility that should be corrected by requiring the new course Ethics and Professional Responsibility.**

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## PROGRAM OF STUDY FOR THE MASTER OF ACCOUNTANCY (MAcc) DEGREE

The Master of Accountancy Program will provide those with undergraduate training in accounting with knowledge and skills needed to advance beyond the entry level stage in the accounting profession, provide students who have undergraduate training in accounting with the in-depth understanding of accounting issues needed for success on licensure and certification examinations, and serve as foundation work for those who may choose to pursue advanced graduate work.

### Admission Requirements:

Those admitted to the program must possess an undergraduate degree, meet the same GPA and Graduate Management Admissions Test (GMAT) formula as required in the current MBA program, plus have a C or better in the following key undergraduate accounting courses:

Intermediate Accounting I (prerequisite Principles I & II or equivalent)

Intermediate Accounting II

Cost or Managerial Accounting at junior level or above

Tax I

Auditing I

**Accounting Information Systems**

Curriculum Outline:

The Master of Accountancy program will require all students to take the following courses in accounting:

**ACCT 6023 Ethics and Professional Responsibility**

**ACCT 6033 Advanced Accounting and Reporting**

ACCT 6073, Seminar in Financial Accounting Theory

ACCT 6063, Contemporary Auditing Issues

ACCT 6043, Tax Planning and Research ~~(new course)~~

ACCT 6003, Accounting for Planning and Control

ACCT 6503, Special Problems in Accounting (~~new course~~, taken in last semester as a capstone experience, see description below)

~~Students will also take the following required courses related to the business environment:~~

~~LAW 6023, Law and Ethics in Business~~

~~MGMT 6403, Seminar in Organizational Behavior and Leadership~~

~~FIN 6723, Advanced Management of Finance~~

~~MGMT 6001, Adventures in Leadership and Team Building (taken in first semester of enrollment)~~

~~They will take directed electives from the following choices—~~

~~A 3-hr international course:~~

~~FIN 6733, International Financial Management OR~~

~~MBA 6593, Global Competitiveness~~

~~A 3-hr information systems elective to be selected from:~~

~~MIS 6453, Electronic Commerce OR~~

~~MIS 6413, Management Information Systems OR~~

~~ACCT 6483, Enterprise Reporting Systems~~

Elective Courses:

Nine hours of electives may be selected in business or accounting. Students may take two courses at the 5000 level; otherwise elective courses must be taken at the 6000 level. Students who did not take Tax Accounting II (ACCT 4113/5113) and Governmental and Not-For-Profit Accounting (ACCT 4123/5123) as part of their undergraduate program must include these courses in the course of study for the MAcc.

Under special circumstances, a student may substitute a directed individual study for an elective. All directed individual studies must be taken after a student has completed 24 hours of coursework with a GPA of 3.5 or higher. Directed individual studies should be targeted toward a publication and/or paper/presentation as an outlet for the research. Students are also expected to make a presentation on their research to a group of Graduate Faculty.

Capstone Experience:

At the end of their program each student will complete a capstone experience course, ACCT 6503 Special Problems in Accounting. This course will require students to work with an accounting graduate faculty member to work on a single issue or accounting related project in depth. The issue or project must be approved by the

69.

faculty member and business graduate director prior to enrollment in this course for the student's final semester. The capstone experience will culminate in a written issues paper and a presentation of the results of the research or other approved project. A grade of B or better on the capstone project will be required for graduation. Students will attend regularly scheduled class during project development, project implementation, and project presentation.

Minimum hours required for this program: ~~34~~ 30.

69.

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**2. Proposed Change:**

The proposal is to change the prerequisite for Tax Planning and Research (ACCT 6043) from Tax Accounting I (ACCT 4013/5013) to Tax Accounting II (ACCT 4113/5113).

**3. Effective Date:** Fall 2009

**4. As part of the assurance of learning process, the College of Business conducted various assessment activities in the Fall of 2008. The knowledge assessment in Tax Planning and Research indicated a weakness that should be corrected by requiring an additional tax course (Tax Accounting II) prior to taking Tax Planning and Research.**

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## COLLEGE OF BUSINESS GRADUATE COURSE DESCRIPTIONS

### Accounting

**ACCT 5013 Tax Accounting I** This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2023.

**ACCT 5113 Tax Accounting II** A continuation of Tax Accounting I. Emphasis in this course will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisite: ACCT 4013.

**ACCT 5153 Fraud Examination** A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2013.

**ACCT 6003 Accounting for Planning and Control** The course is an introduction to the concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2003 and ACCT 2013 or MBA 5003.

**ACCT 6023 Current Accounting Problems** A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. prerequisite: ACCT 2013.

**ACCT 6043 Tax Planning and Research** This course introduces the master's degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT ~~4012~~ 4113 or 5113.

**ACCT 6053 Financial Statement Analysis** This course will provide an analytical framework for the valuation of corporations and corporate financial statements and a basis for making credit and investment decisions. Prerequisite: admission to the business graduate program.

**ACCT 6063 Contemporary Auditing Issues** In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053.

**ACCT 6073 Seminar in Financial Accounting Theory** Review of the principles, rules, and procedures underlying the broad area of external financial reporting, including comparisons of U.S. and International Accounting Standards. Literature of the course is composed of publications by authoritative accounting bodies and contemporary development in academic research. Prerequisite: ACCT 3013.

**ACCT 6093 Directed Individual Study** Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

**ACCT 6503 Special Problems in Accounting** This course will require MACC students to work with an accounting graduate faculty member to work on a single issue in-depth accounting related project. The capstone experience will culminate in a written issues paper and a presentation of the results of the research or other approved projects. Students will attend a regularly scheduled class during project development, project implementation and project presentation

**ACCT 6703-6 Accounting Internship** Provides practical accounting experience

## **Shared Governance Proposal to Change Existing Student Government Structure & Funding**

- I. Date: February 23, 2009
- II. Sponsoring Constituent: Graduate Student Council (GSC)
- III. Statement of the Issue: While the GSC is recognized as a constituency group in the Shared Governance Process, in the student organization structure the GSC is a “Registered Student Organization” (RSO) which must compete for funding with other RSOs via an undergraduate-run Action Fund. Graduate students, who pay the same Student Activity Fee as undergraduate students, do not have an appropriate voice in determining how the fee is spent, nor do we have access to any direct funding source. Any policies or actions the GSC wishes to address through the shared governance of ASU or independent activities benefiting the graduate student community are significantly restricted by the ambiguous and contradictory student government organizational structure. This ambiguity has created a situation where the graduate student community has been unable to adequately address the needs of this growing constituency group. The GSC, and the student we represent, concludes that the current structure of student government does not effectively meet the needs of graduate students.
- IV. Proposal: The GSC proposes a revised student government structure which will incorporate the needs of graduate students. This proposal will also impact the Faculty Handbook and is presented as both a structural change and a Faculty Handbook change. The proposed changes are as follows:
  - A. Remove the GSC as a Registered Student Organization and place them in the ASU structure parallel to the Student Government Association (SGA).
  - B. Establish a student government structure so that the GSC shall be the sole voice of graduate students and SGA shall be the sole voice of undergraduate students. This structure, however, shall not prohibit the two organizations from addressing issues in tandem.
  - C. In the Faculty Handbook, change *Section I.b.6. Students* to read:

Students are encouraged to express their views on issues of institutional policy and on matters of interest to the student body. The University seeks to ensure that students have appropriate input into the making of major policy, program, and budget decisions. The Student Government Association (SGA) serves as the collective voice of the undergraduate student body. The Graduate Student Council (GSC) serves as the collective voice of the graduate student body. Students participate in the deliberations of official decision-making bodies at the University. University committees that recommend institutional decisions should include student members from both constituency groups as deemed appropriate by the SGOC. The opinions of students are sought, heard, and considered in major decisions affecting every facet of the University.

D. Incorporate a funding scheme for the GSC, developed from the Student Activity Fee, as follows:

1. In AY 2009-2010, the GSC shall receive 20% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2009-2010
2. In AY 2010-2011, the GSC shall receive 40% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2010-2011
3. In AY 2011-2012, the GSC shall receive 60% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2011-2012

Please see the attached research paper submitted to the University Community for review on January 21, 2009 for research supporting this proposal.

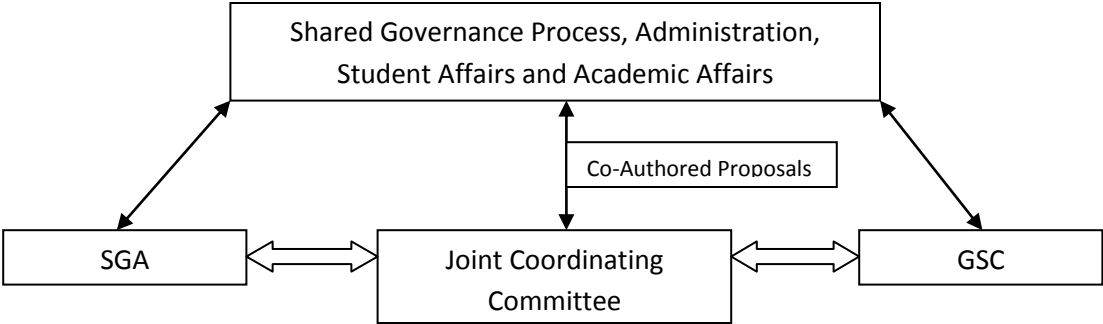


## **Shared Governance Proposal to Change Existing Student Government Structure**

- I. Date: April 17, 2009
- II. Sponsoring Constituent: Graduate Student Council (GSC)
- III. Statement of the Issue: While the GSC is recognized as a constituency group in the Shared Governance Process, in the student organization structure the GSC is a “Registered Student Organization” (RSO). Any policies or actions the GSC wishes to address through the shared governance of ASU or independent activities benefiting the graduate student community, and academic community in general, are significantly restricted by the ambiguous and contradictory student government organizational structure. This ambiguity has created a situation whereby the Student Government Association (SGA) no longer effectively address the needs of graduate students in particular, and the GSC is crippled by lack of funds and resources, despite their attempts to draw attention to this matter. The GSC, and the students we represent, concludes that the current structure of student government does not effectively meet the needs of graduate students.
- IV. Proposal: The GSC proposes a revised student government structure which will incorporate the needs of graduate students. This proposal will also impact the Faculty Handbook and is presented as both a structural change and a Faculty Handbook change. The proposed changes are as follows:
  - A. The Student Government Association (SGA) and GSC shall be recognized by all entities on campus as Student Government Organizations by virtue of their identification as two ASU-J Shared Governance Constituency Groups and be subject to proportionate, if not equal, rights, privileges, resources, and responsibilities. Only student organizations identified as a Shared Governance Constituency Group shall be designated as Student Government Organization.
  - B. Each organization shall maintain the right to pursue such actions and activities deemed pertinent to their organization independent of the other organization.
  - C. A non-voting/non-binding Coordinating Committee shall be established with the sole purpose of providing a formalized venue for communication and coordination between the organizations and shall consist of the Executive Councils of each organization.
  - D. In the Faculty Handbook, change *Section I.b.6. Students* to read:

Students are encouraged to express their views on issues of institutional policy and on matters of interest to the student body. The University seeks to ensure that students have appropriate input into the making of major policy, program, and budget decisions. The Student Government Association (SGA) and the Graduate Student Council (GSC) shall serve as the collective voice of the entire student body. Students participate in the deliberations of official decision-making bodies at the University. University committees that recommend institutional decisions should include student members from both constituency groups as deemed appropriate by the SGOC. The opinions of students are sought, heard, and considered in major decisions affecting every facet of the University.

E. See the below diagram depicting the arrangement of student government as discussed in this proposal:



Student Government Organizations

Registered Student Organizations

Circle K, Fraternities, Sororities, Rugby Club, Colleges Against Cancer, Frisbee Club, Mock Trail, etc.

V. Conditions of the Proposal:

- A. The GSC is prepared to update its current constitution immediately to implement a more representative and accessible election process, to include two undergraduate representatives to be elected from the honors college or otherwise held to a similar academic standard, and to make other pertinent changes that accurately keep the mission and purpose of the GSC intact while also making it easier for GSC and SGA to work together.
- B. The officers of the GSC must be graduate students. No graduate student would serve as an officer of SGA.
- C. Members of SGA would not be able to hold any of the two available undergraduate seats on GSC; likewise members of GSC would not be able to hold any of the two available graduate seats on SGA.

Please see the research paper submitted to the University Community for review on January 21, 2009 for research supporting this proposal.

## **Shared Governance Proposal to Fund Existing Student Government Organization**

- I. Date: April 17, 2009
- II. Sponsoring Constituent: Graduate Student Council (GSC)
- III. Statement of the Issue: While the GSC is recognized as a constituency group in the Shared Governance Process, in the student organization structure the GSC is a “Registered Student Organization” (RSO) which must compete for funding with other RSOs via an Action Fund. Graduate students, who pay the same Student Activity Fee as undergraduate students, do not have an appropriate voice in determining how the fee is spent, nor do we have access to any direct funding source. Given the GSC advocates a re-examination of student government structure concurrent with this proposal, it also requires an adequate and dedicated source of funding to operate effectively and meet the needs of graduate students.
- IV. Proposal: The GSC prefers an avenue of funding from the Student Activity Fee. The proposed allocation is as follows:
  - A. In AY 2009-2010, the GSC shall receive 20% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2009-2010
  - B. In AY 2010-2011, the GSC shall receive 40% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2010-2011
  - C. In AY 2011-2012, the GSC shall receive 60% of the total amount of student activity fees paid by the graduate student population enrolled in AY 2011-2012
- V. Conditions of the Proposal:
  - A. An external, third party evaluation of the collection, disbursement, and use of collected Student Activity Fees shall be undertaken in an effort to more equitably meet the needs of all contributing students.
  - B. The Action Fund Committee shall be chaired by an undergraduate and the remaining members of the committee shall include both undergraduate and graduates in numbers that mirror the proportion of undergraduates and graduates comprising the entire student body. The number of undergraduates and graduates on the committee may change due to fluctuating student composition per academic year.

C. The GSC recommends a minimum of 30% of Action Fund Resources shall be earmarked for professional development purposes, including but not limited to registration fees, publication costs, and travel to professional meetings/conferences/working groups. The application process for professional development dollars shall be the same as the established application process for Action Fund.

Please see research paper submitted to the University Community for review on January 21, 2009 for research supporting this proposal.