Code # Enter text…

**New Course Proposal Form**

**[xx] Undergraduate Curriculum Council**

**[ ] Graduate Council**

|  |
| --- |
| **[ ] New Course or [ ]Experimental Course (1-time offering) (Check one box)** |

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

Email completed proposals to [curriculum@astate.edu](mailto:curriculum@astate.edu) for inclusion in curriculum committee agenda.

|  |  |
| --- | --- |
| W. Terry Dancer 1/23/2017 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| Russell Jones 1/23/2017 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (If applicable)** |
| John Seydel 2/27/2017 **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| C. Shane Hunt 4/14/2017 **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| |  |  | | --- | --- | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |   **General Education Committee Chair (If applicable)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

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

W. Terry Dancer [DANCER@ASTATE.EDU](mailto:DANCER@ASTATE.EDU) 870-972-3038

1. Proposed Starting Term and Bulletin Year

Fall 2017

1. Proposed Course Prefix and Number (Confirm that number chosen has not been used before. For variable credit courses, indicate variable range.

ACCT 2014

1. 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).

COMPUTERIZED ACCT PRINCIPLES This course does not have variable titles.

1. Brief course description (40 words or fewer) as it should appear in the bulletin.

Introduction to the accounting process and use of accounting software. Emphasis on skills necessary to maintain computerized set of accounting books and records for small business. Students may not enroll after receiving credit for ACCT 3003, Intermediate Accounting I. Fall.

6. Prerequisites and major restrictions. (Indicate all prerequisites. 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, the student will not be allowed to register).

1. Are there any prerequisites? NO
   1. If yes, which ones?
   2. Why or why not?
2. Is this course restricted to a specific major? NO
   1. If yes, which major?

7. Course frequency(e.g. fall, spring, summer). *.*

FALL

8. 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, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.

LECTURE AND LAB

9. What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])

STANDARD LETTER

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

NO

11. is this course cross listed?

NO

1. If yes, please list the prefix and course number of cross listed course.

1. Are these courses offered for equivalent credit? NO

12. Is this course in support of a new program? YES

a. If yes, what program?

ASSOCIATES DEGREE IN ACCOUNTING

13. Does this course replace a course being deleted? NO

14. Will this course be equivalent to a deleted course? NO

15. Has it been confirmed that this course number is available for use? YES

16. Does this course affect another program? NO

**Course Details**

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

|  |  |  |
| --- | --- | --- |
| Week | Topic | Assessment |
| 1 | Introduction to QuickBooks (or other software program) |  |
| 2 | New company set-up, the chart of accounts |  |
| 3 | Banking |  |
| 4 | Customers and Sales |  |
| 5 | Invoices, sales receipts, payments, deposits, credit memos, and statements | Exam 1 |
| 6 | Vendors, Purchases and Inventory |  |
| 7 | Purchase orders, receive purchases, payments on account, discounts, adjustments to inventory |  |
| 8 | Reports and Graphs |  |
| 9 | Accounting for a Service Business |  |
| 10 | Accounting for a Service Business, Cont. | Exam 2 |
| 11 | Accounting for a Merchandising Business |  |
| 12 | Accounting for a Merchandising Business, Cont. |  |
| 13 | Comprehensive Case | Financial Statements |
| 14 | Comprehensive Case #2 | Financial Statements |
| 15 | FINAL EXAM | Exam 3 |

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

LABS ARE AN INTEGRAL PART OF THE COURSE

19. Department staffing and classroom/lab resources

QUALIFIED ACCOUNTING FACULTY WILL TEACH IN A COLLEGE OF BUSINESS LAB ENVIRONMENT

1. Will this require additional faculty, supplies, etc.?

NO

20. Does this course require course fees? NO

**Course Justification**

21. Justification for course being included in program. Must include:

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

The Accounting Associate Degree program is designed to prepare students for opportunities in entry-level positions in the field of accounting: Accounts Receivable clerk, Accounting Assistant, Billings Clerk, Bookkeeper, Payroll Clerk, and other entry level positions available in Accounting.

1. 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 course fits perfectly with the mission established by the department for the curriculum. The mission of the Department of Accounting states in part, “provide skills and knowledge appropriate for entry level positions in the Accounting Profession and other business careers”

1. Student population served.

Serves undergraduate accounting students wanting to finish an Associates’ degree in two years and begin working

1. Rationale for the level of the course: lower level

The student population is comprised of freshmen and sophomores.

**Assessment**

**University Outcomes**

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

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

**Relationship with Current Program-Level Assessment Process**

23. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

The Accounting Program-Level Student learning outcomes-Technology: Students will be able to use technology appropriately to collect and process financial data and Accounting Knowledge: Students will demonstrate an understanding of accounting—will be met thru lecture and lab of Quick Books.

24. Considering the indicated program-level learning outcome/s (from question #23), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

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

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

**Course-Level Outcomes**

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 1** | By successfully completing this course, students will be able to: describe what quick-books is and why it is an effective tool for managing a company’s finances. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 2** | By successfully completing this course, students will be able to: Demonstrate installing the software and using QuickBooks setup. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | W Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 3** | By successfully completing this course, students will be able to: demonstrate navigating QuickBooks, creating and managing lists, and setting up customers. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 4** | By successfully completing this course, students will be able to: demonstrate setting up vendors, creating invoices, and collecting and tracking money from customers. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 5** | By successfully completing this course, students will be able to: Know paying bills, purchasing and managing inventory. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 6** | By successfully completing this course, students will be able to: Know managing bank accounts, credit cards, printing checks, and processing payroll. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 7** | By successfully completing this course, students will be able to: Demonstrate creating and managing your budget and balancing your accounts. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 8** | By successfully completing this course, students will be able to: demonstrate creating, managing, running and printing reports in QuickBooks. |
| Which learning activities are responsible for this outcome? | Classroom lectures, practice problems, homework |
| Assessment Measure | Direct measure will be obtained thru class examination and indirect measure by completion of the AS degree. |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

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

.**DEPARTMENT OF ACCOUNTING**

**Accounting (ACCT)**

***ACCT 2014, COMPUTERIZED ACCOUNTING PRINCIPLES. Introduction to the accounting process and the use of accounting software. Emphasis on the skills necessary to maintain a computerized set of accounting books and records for small business. Students may not enroll after receiving credit for ACCT 3003, Intermediate Accounting I. Fall.***

**ACCT 2023. Fundamental Accounting Concepts** Primary emphasis will be in developing an understanding of the fundamental accounting concepts, with secondary emphasis on procedural mechanics. In addition, the student should develop an awareness of the language and environment of American business, an appreciation of accounting methodology, and skill in problem solving. Open only to students not majoring in the College of Business. Fall, spring.

**ACCT 2033. Introduction to Financial Accounting** Introduction to accounting and the accounting cycle. Basic accounting and reporting for merchandising and service oriented business organiza­tions. Primary emphasis is on accounting principles applicable to measuring assets, liabilities, owners’ equity and income. Special measurement problems for partnerships and corporations. Fall, spring, summer. (ACTS#: ACCT 2003)

**ACCT 2133. Introduction to Managerial Accounting** The course covers basic accounting and reporting for manufacturing companies. The course is also devoted to managerial uses of account­ing data for the decision making function and to special accounting reports. Prerequisite, ACCT 2033 with a C or better. Fall, spring, summer. (ACTS#: ACCT 2013)

**ACCT 3003. Intermediate Accounting I** Am in depth study of accounting statements, the ac­counting process, and inventory valuation procedures. Prerequisite, ACCT 2133 with C or better. Fall, spring, summer.

**ACCT 3013. Intermediate Accounting II** A detailed study of operational assets, investments, liabilities, and an introduction to the corporate form of organization. Prerequisite, ACCT 3003 with a grade of C or better. Spring, summer.

**ACCT 3033. Intermediate Accounting III** Continuation of the study of the corporate form of organization. In addition, effort is devoted to error corrections, analysis of financial statements, funds flow and cash flow reporting, and the controversial areas of accounting. Prerequisite, ACCT 3013 with C or better. Fall.431

**ACCT 3053. Cost Accounting with a Managerial Emphasis** Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Prerequisite, ACCT 2133 with a C or better. Fall, summer.

**ACCT 3063. Hospitality Accounting** The accounting principles, concepts, conventions, and information systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data. Prerequisite, “C” or better in ACCT 2133. Fall.

**ACCT 4013. Tax Accounting I** 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 2133 with C or better. Fall, spring.

**ACCT 4023. Advanced Accounting and International Issues** Advanced study of accounting concepts and problems in the areas of business combinations, partnerships, and international ac­counting. Prerequisite, ACCT 3033 with a grade of C or better. Spring.

**ACCT 4033. Accounting Information Systems** Study of the role, design, characteristics, and function of accounting information systems. Prerequisites, ACCT 4053 with a grade of C or better. Spring, summer.

**ACCT 4053. Auditing I** Standards and procedures, code of ethics, form of audit reports and statements, and the principles underlying the verification of data presented in financial reports. Prerequisites, ACCT 3013 with a grade of C or better and ECON 2113. Fall, summer.

**ACCT 4113. Tax Accounting II** Continuation of Tax Accounting I. Emphasis in this course will be on federal income tax laws for partnerships, fiduciaries, and corporations. Prerequisite, ACCT 4013. Fall.

**ACCT 4123. Government and Not-For-Profit Accounting** Accounting concepts and reporting standards for state or local government entities and not-for-profit organizations. Emphasis is on areas covered in CPA exam content specifications. Prerequisite, ACCT 3013 with a grade of C or better. Spring, summer.

**ACCT 4143. International Accounting** Introduction to international accounting issues including political, legal, and cultural influences, international accounting standards, foreign currency trans­actions, consolidated reporting for global firms, planning, control, and performance measurement systems, transfer prices and taxation. Prerequisite, ACCT 3013 with C or better. Fall.

**ACCT 4153. 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 2133 with C or better. Spring.

**ACCT 4163. Estate Planning and Taxation** Introduction to estate planning, including transfer of different types of property during life and at death, documents used in estate planning, and taxation of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

**ACCT 4173. Advanced Cost Accounting** Continued examination of accounting issues from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial ac­counting. Prerequisite, ACCT 3053 with a C or better. Fall.

**ACCT 430V. Special Problems in Accounting** Individual problems or topics in accounting ar­ranged in consultation with the instructor. Must be approved by department chair. Demand.

**ACCT 4783. Internship in Accounting** Provides practical financial, managerial, or not for profit experience through work in a meaningful capacity. Prerequisite, 12 hours of accounting above the principals level and approval of departmental chair. Fall, spring, Summer.432