Code # BU01 (2014)

**Bulletin Change Transmittal Form**

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

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

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

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**COPE Chair (if applicable)** |
| John Robertson 8/29/2014**Department Chair:**  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**General Education Committee Chair (If applicable)**   |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Vice Chancellor for Academic Affairs** |

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

John Robertson, jfrobert@astate.edu, (870) 972-3739

**2.Proposed Change**

Students are limited to a maximum of three attempts for each upper-level, undergraduate accounting course..

**3.Effective Date**

8/1/2015

**4.Justification**

This change is made in response to comments made by external stakeholders, particularly employers, regarding our graduates. This policy is modeled after similar policies at other institutions in the state. This policy is designed to motivate students to do their best work in every class that they attempt.

**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.
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**COLLEGE OF BUSINESS**

The frequency of course offering is indicated following each course description. If not otherwise indicated, the course will be scheduled for each enrollment period. The university reserves the right to change course scheduling when circumstances dictate such changes.

**Business (BUSN)**

**BUSN 1003. First Year Experience Business** Required course for all first semester freshmen.

Course content is centered around the skills and knowledge needed to be a successful ASU student, including academic performance, problem solving, critical thinking, self management and group building skills, university policies and other relevant issues. Fall.

**DEPARTMENT OF ACCOUNTING Accounting (ACCT)**

**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 organiza- tions. 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 account- ing 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)

**Attempt Limit for Undergraduate Accounting**

**• Policy: Students are limited to a maximum of three attempts in each upper-level, undergraduate accounting course.**

**• Effective Date: This policy will be effective starting in fall semester 2015. Attempts prior to this effective date will not be counted in the application of this policy.**

**• Right of Appeal: Students with extenuating circumstances may appeal the application of this policy to the department chair. If a waiver of the policy is granted for a particular course, the student must enroll in that class in the next term the course is offered and successfully complete the course in that term.**

**• Definitions: An “attempt” is defined as either a full-term enrollment with a letter grade or Incomplete being posted or a partial-term enrollment that ends with a withdrawal and a W being posted to the transcript.**

**ACCT 3003. Intermediate Accounting I** An in depth study of accounting statements, the ac- counting 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, Spring.

**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.

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