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| For Academic Affairs and Research Use Only |
| Proposal Number: |  |
| CIP Code:  |  |
| Degree Code: |  |

 **Course Deletion Proposal Form**

**[X] Undergraduate Curriculum Council**

**[ ] Graduate Council**

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

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| Rodney Carmack | 11/2/2020 |

**Department Curriculum Committee Chair** |

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**COPE Chair (if applicable)** |
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| James Doering | 11/3/2020 |
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**Department Chair** |

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**Head of Unit (if applicable)**   |
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| Melodie Philhours | 11/3/2020 |

**College Curriculum Committee Chair** |

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**Undergraduate Curriculum Council Chair** |
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| Melody Lo | 11/3/2020 |

**College Dean** |

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

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**Vice Chancellor for Academic Affairs** |

1. **Course Title, Prefix and Number**

 ACCT 3063, Hospitality Accounting

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

Rodney Carmack, rcarmack@astate.edu, 870-680-8145

1. **Justification**

The course was originally developed to support the B.S. in Management, Emphasis in Hospitality Management. This emphasis area is being modified and this course not be included as a required course.

1. **Last semester course will be offered**

Fall 2020

1. **Yes / No Does this course appear in your curriculum? (if yes, and this deletion changes the curriculum, a Program Modification Form is required)**

1. **Yes / No Is this course dual-listed (undergraduate/graduate)?**

1. **Yes / No Is this course cross-listed with a course in another department?**

If yes, which course(s)?

1. **Yes / No Is there currently a course listed in the Bulletin or Banner which is a one-to-one equivalent to this course (please check with the Registrar’s Office if unsure)?**

If yes, which course?

**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. Please include a before (with changed areas highlighted) and after of all affected sections.** **\*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.**  |

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**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** An in depth study of accounting statements, the ac- counting process, and inventory valuation procedures. Prerequisites, ACCT 2033, MATH 2143, STAT 3233, and CIT 1503; all 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 2133 and ACCT 3003 with a grade of C or better. Spring, Summer.

**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. Prerequisites, ACCT 2133, MATH 1023 or higher, and CIT 1503; all with a “C” or better. Fall, Summer.

**~~ACCT 3063. Hospitality Accounting~~** ~~The accounting principles, concepts, conventions, and informa- tion systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data. Prerequisites, ACCT 2133, MATH 1023 or higher, and CIT 1503; all with “C” or better. 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. Prerequisites, ACCT 2033, MATH 2143, STAT 3233, and CIT 1503; all 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 3013 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 3013 and CIT 2033 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 and STAT 3233; all with “C” or better. 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. Spring.

**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 4133. Accounting Statistics** Statistical concepts and applications for accounting and auditing. Coverage includes sampling, probability, hypothesis testing, regression, data mining, and forecasting. Prerequisite, ACCT 3013 and STAT 3233 with a “C” or better. Fall.

**ACCT 4143. International Accounting** Introduction to international accounting issues including political, legal, and cultural influences, international accounting standards, foreign currency trans- actions, 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 re- solved. Prerequisites, ACCT 2133, MATH 2143, STAT 3233, and CIT 1503; all with “C” or better. Spring.

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**Major in Management**

**Bachelor of Science**

**Emphasis in Hospitality Management**

A complete 8-semester degree plan is available at https://www.astate.edu/info/academics/degrees/

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| **University Requirements:**  |
| See University General Requirements for Baccalaureate degrees (p. 42) *(For Neil Griffin College of Business requirements, see p. 125)*  |
| **First Year Making Connections Course:**  | **Sem. Hrs.**  |
| BUSN 1003, First Year Experience Business  | **3**  |
| **General Education Requirements:**  | **Sem. Hrs.**  |
| See General Education Curriculum for Baccalaureate degrees (p. 78) **Students with this major must take the following:** *A “C” or better in MATH 2143, Business Calculus* ***OR*** *MATH 2194, Survey of Calculus* ***OR*** *MATH 2204, Calculus I* *ECON 2313, Principles of Macroeconomics* *COMS 1203, Oral Communication (Required Departmental Gen. Ed. Option)*  | **35**  |
| **Neil Griffin College of Business Core Courses:**  | **Sem. Hrs.**  |
| (See Beginning of Business Section)  | **39**  |
| **Major Requirements:**  | **Sem. Hrs.**  |
| MGMT 3143, Human Resource Management | 3 |
| MGMT 4123, International Management | 3  |
| MKTG 3023, Applied Research | 3  |
| **Sub-total**  | **9** |
| **Emphasis Area (Hospitality Management):**  | **Sem. Hrs.**  |
| ~~ACCT 3063, Hospitality Accounting~~ | ~~3~~  |
| LAW 4063, Hospitality Law | 3  |
| MKTG 3033, Advertising & Promotion | 3  |
| MKTG 4023, Services Marketing | 3  |
| MGMT 419V, Management Internship **OR**MKTG 428V, Marketing Internship | 3 |
| **Sub-total**  | **15** |
| **Electives:**  | **Sem. Hrs.**  |
| Electives  | **16**  |
| **Total Required Hours:**  | **120** |