

Approval Chart for Curriculum Changes

A = Approve I = Information Item¹ R = Advise & Respond²

Course Number BLAW 460 or Degree Plan(s) ACCOUNTING - FINANCIAL MANAGE
 State the requested change and reason. A memo may be attached if more space is necessary.

SEE ATTACHED

Circle the number that corresponds to the requested change. Degree plan changes are on the second page.

COUNCIL ³										
	Change to a Course	Dept./School	College Academic	Deans	TEC	UGEC	UUAC	GRAD	Provost	President
1.	Title (description unchanged)	A	A	A		I			I	I
2.	Description (not affecting content)	A	A	A		I			I	I
3.	Content (substantive change)	A	A	A		I			A	A
4.	Number of hours (lecture, lab, contact)	A	A	A		A			A	A
5.	Course number within the hundred	A	A	I		I			I	I
6.	Course number beyond the hundred	A	A	A		A			A	A
7.	Prerequisites	A	A	A		I			I	I
8.	Course fee(s)	A	--	A		--			A	I
9.	From U to G or G to U	A	A	A		A			A	A
10.	Cross list with another department: U or G level	A	A	A		A			A	A
11.	Department of record	A	A	A		A			A	A
12.	Open or close a course	A	A	A		A			A	A
13.	New course — See website for application and process. This change includes combining or splitting a course(s).	A	A	A		A			A	A

Note: When an academic unit does not have a council, the UGEC and/or UUAC will serve as its academic council, depending on the nature of the issue.

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		COUNCIL ³							Board of Trustees
Change to a Degree Plan		Dept./School	College Academic	Deans	TEC	UGEC	UUAC	GRAD	
1.	University Requirements — Change in approved course content ⁶	A	A	A		A		A	--
2.	University Requirements — Add or drop a required course from the University Requirements chart ⁶	A	A	A		A		A	--
3.	University Requirements — Add or drop a course from a menu within the University Requirements ⁶	A	A	A		A		A	--
4.	University Requirements — Change hours within a menu on the University Requirements chart ⁶	A	A	A		A		A	--
5.	Major — Revision of major ^{4,5}	A	A	A		A		A	--
6.	Major — Adopt or change admission requirements	A	A	A		A		A	--
7.	Major — Add ^{4,5}	A	A	A		A		A	I
8.	Major — Discontinue (proposed by the department or college)	A	A	A		A		A	I
9.	Major — Discontinue (proposed by the Provost)				See below.				
10.	GPA — Revise major or cumulative requirement	A	A	A		A		A	--
11.	Minor — Revise course selection	A	A	A		I		I	--
12.	Minor — Add	A	A	A		A		A	--
13.	Minor — Discontinue (proposed by the department or college)	A	A	A		A		A	--
14.	Minor — Discontinue (proposed by the Provost)				See below.				
15.	Degree — Add	A	A	A		A		A	I
16.	Degree — Discontinue (proposed by the department or college)	A	A	A		A		A	I
17.	Degree — Discontinue (proposed by the Provost)				See below.				
18.	Any change to a graduate degree program	A	A	A		A		A	--

		COUNCIL ³							Board of Trustees
Provost-Proposed Change		Provost	Department	Dean	TEC	UUAC	Graduate	Faculty	
1.	Major/Graduate Program — Discontinue (proposed by the Provost)	A	R	R		A		A	I
2.	Minor — Discontinue (proposed by the Provost)	A	R	R		A		--	--
3.	Degree — Discontinue (proposed by the Provost)	A	R	R		A		A	I

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COUNCIL ³										
	Change to the Catalog Information	Dept./School	College Academic	Deans	UGEC	UUAC	GRAD	Provost	Faculty	President
1.	General requirements for graduation including course requirements that are common to all majors for all degrees ⁷	--	--	--	A			A	A	A
2.	Admission requirements	--	--	--	A			A	A	A
3.	Policies governing academic probation and suspension	--	--	--	A			A	A	A
4.	Requirements for graduating with honors	--	--	--	A			A	A	A
5.	Other academic policy changes	--	--	--	A			A	--	A

¹ Councils may request additional information about "Information" items. These items are approved as "Consent Agenda."

² The Dean and Department should respond to the Provost's recommendation to close a program in writing. Advise & Respond (R) requires that the voting body should receive the written responses at least one week prior to the vote.

³ All courses that meet University Requirements for general education must go through UGEC. Courses or degrees offered only to students seeking teacher certification must go through the Teacher Education Council. All undergraduate changes must go before the UUAC. All graduate degree plan changes must go through the Graduate Council.

⁴ A minimum of 30 hours is required for a major. A maximum is specified for each degree (e.g., BA, BS). The university minimum for elective hours is 6, unless the requirements of external accrediting bodies make it impossible.

⁵ Program or course changes that apply to any major that includes Teacher Certification will be reviewed by the college, the Teacher Education Council (TEC), and then the UUAC.

⁶ Courses that satisfy ACU's University Requirements (General Education) will normally have lower-level numbering, be free of prerequisites and co-requisites, appeal to more than one or two majors, and "not narrowly focus on those skills, techniques, and procedures specific to a particular occupation or profession" (SACS 2.7.3). Departments may request exceptions to the first three criteria.

⁷ The UUAC approved the clarification that "general requirements for graduation" means the enumerated items in the "General Requirements for Bachelor's Degrees" section of the catalog.

Revised 10-16-13

Curriculum/Catalog Changes Signature Page

Department/School Chair(s)	
<u>William S. Smith</u>	<u>Feb-10, 2014</u>
Signature	Approval date
_____ Signature	_____ Approval date

College Academic Council(s)	
<u>David Parker</u>	<u>3-3-14</u>
Signature	Approval date
_____ Signature	_____ Approval date

Dean(s)	
<u>Marty R. Lynn</u>	<u>2/17/14</u>
Signature	Approval date
_____ Signature	_____ Approval date

Teacher Education Council	
_____ Chair's signature	_____ Approval date

General Education Council	
_____ Chair's signature	_____ Approval date

Undergraduate Academic Council	
_____ Chair's signature	_____ Approval date

Graduate Council	
_____ Chair's signature	_____ Approval date

Provost	
_____ Signature	_____ Approval date

Faculty	
_____ Chair of faculty senate	_____ Approval date

President	
_____ Signature	_____ Approval date

We propose the elimination of BLAW 460 from the curriculum. BLAW 460 was previously a required course for all Accounting Majors and it was a menu option as one of 3 courses that could be taken by Financial Management majors.

BLAW 460 is proposed for elimination for the following reasons:

1. It makes our offerings of BLAW courses more consistent with other degree programs. Accounting students would get a better view of general commercial law issues and business law concepts in the BLAW 363 overview course, but they would still have sufficient exposure to the concepts in BLAW 461 which relate to the education and training needed for CPAS.
2. BLAW 460 had become somewhat of a hybrid class with some of the generalized focus of BLAW 363 and some additional introductory content more specific to education for students pursuing a path in public accounting. Our sense is that BLAW 460 had developed too much similarity to BLAW 363 and so should be deleted. BLAW 461 covers the major topics addressed in business law for the public accounting path.

Resulting Degree Plan Changes:

Accounting: Students previously were required to take BLAW 460 and BLAW 461. Under the proposal, accounting majors would now take BLAW 363 and BLAW 461.

Financial Management: Students could select one course from BLAW 363, BLAW 460, or BLAW 461. Under the proposal, the BLAW 460 option would be eliminated.

See the attached charts for illustration.

Original Major Requirements - Accounting degree

Accounting	
<u>ACCT 302 Cost Accounting I</u>	3
<u>ACCT 304 Income Tax I</u>	3
<u>ACCT 310 Intermediate Accounting I</u>	3
<u>ACCT 311 Intermediate Accounting II</u>	3
<u>ACCT 324 Accounting Information Systems</u>	3
<u>ACCT 405 Fundamentals of Auditing</u>	3
<u>ACCT 410 Advanced Accounting I</u>	3
<u>BLAW 460 Business Law I</u>	3
<u>BLAW 461 Business Law II</u>	3
Choose two courses: Advanced ACCT and/or FIN (300-499)	6
English	
<u>ENGL 326 Business and Professional Writing</u>	3
TOTAL	36

Proposed Requirements Accounting Degree

Accounting	
<u>ACCT 302 Cost Accounting I</u>	3
<u>ACCT 304 Income Tax I</u>	3
<u>ACCT 310 Intermediate Accounting I</u>	3
<u>ACCT 311 Intermediate Accounting II</u>	3
<u>ACCT 324 Accounting Information Systems</u>	3
<u>ACCT 405 Fundamentals of Auditing</u>	3
<u>ACCT 410 Advanced Accounting I</u>	3
<u>BLAW 363 Business Law</u>	3
<u>BLAW 461 Business Law II</u>	3
Choose two courses: Advanced ACCT and/or FIN (300-499)	6
English	
<u>ENGL 326 Business and Professional Writing</u>	3
TOTAL	36

MAJOR REQUIREMENTS - Current	
Financial Management	
<u>ACCT 211 Managerial Accounting or</u>	
<u>ACCT 302 Cost Accounting I</u>	3
<u>ACCT 310 Intermediate Accounting I</u>	3
<u>ACCT 311 Intermediate Accounting II</u>	3
<u>FIN 311 Money and Banking</u>	3
<u>FIN 411 Principles of Investment</u>	3
<u>FIN 412 Financial Theory and Practice</u>	3
<u>IS 324 Management Information Systems or</u>	
<u>ACCT 324 Accounting Information Systems</u>	3
Choose one: BLAW 363, 460 or 461	3
Choose three courses: Advanced ACCT and/or FIN (300-499)	9
English	
<u>ENGL 326 Business and Professional Writing</u>	3
TOTAL	36

MAJOR REQUIREMENTS_ Proposed	
Financial Management	
<u>ACCT 211 Managerial Accounting or</u>	
<u>ACCT 302 Cost Accounting I</u>	3
<u>ACCT 310 Intermediate Accounting I</u>	3
<u>ACCT 311 Intermediate Accounting II</u>	3
<u>FIN 311 Money and Banking</u>	3
<u>FIN 411 Principles of Investment</u>	3
<u>FIN 412 Financial Theory and Practice</u>	3
<u>IS 324 Management Information Systems or</u>	
<u>ACCT 324 Accounting Information Systems</u>	3
Choose one: BLAW 363 or 461	3
Choose three courses: Advanced ACCT and/or FIN (300-499)	9
English	
<u>ENGL 326 Business and Professional Writing</u>	3
TOTAL	36