Abilene Approval Chart for Curriculum Changes

A = Approve I = Information Item R = Respond In Writing

Course Number: or Degree Plan(s): BBA: Professional Accounting (new track)

Due to recent changes in the requirements to sit for the CPA exam, as passed by the Texas State Board of Public Accountancy, students are no longer required to complete 150 hours to sit for the CPA exam; however, they must have at least 27 upper-level accounting hours. We currently offer 21 upper-level accounting hours at the undergraduate level. This track will allow undergraduate accounting majors to take 9 MACC hours in place of 9 business elective hours as part of their undergraduate degree. This exceeds the eligibility requirements of the TSBPA to sit for the exam and will provide rigorous preparation for the CPA exam and career.Note: The integrated MACC program also allows for the substitution of 9 MACC hours for undergraduate business electives.] Due to the rigor of the track, students must meet the following requirements to be admitted (same as the i-MACC): Complete ACCT 311 with a grade of 'C' or better; have an overall gpa of 3.0; have an ACCT gpa of 3.0; approval of the chair.

Separately, the COBA faculty voted to remove ENTR 120 - Foundations of Entrepreneurship (1 credit hour), from the Business Foundations menu. It is now moved to a menu in the Accounting Core, where students have an option to take ENTR 120 or FIN 120 - Introduction to Finance. Also, another menu is now available to ACCT majors for their capstone course: MGMT 439 - Strategic Management, or FIN 489 - Advanced Financial Management.

	Campus-Level Academic Review[1]	**Dept./School**	**College**	**Dean**	**TEC**	**AUAC/Grad**	**Provost**
	Change to a Course Include signatures from all chairs/program directors for cross-listed courses.[1]						
1.	Title (description unchanged)	A	A	A	I	I	I
2.	Description (not affecting content)	A	A	A	I	I	I
3.	Course term(s)	A	I	A	I	I	I
4.	Content (change of course outcomes)	A	A	A	I	I	A
5.	Number of credit hours	A	A	A	A	A	A
6.	Course number within the hundred	A	A	I	I	I	I
7.	Course number beyond the hundred	A	A	A	A	A	A
8.	Prerequisites	A	A	A	I	I	I
9.	Course restriction (e.g., majors only, junior standing)	A	A	A	A	A	A
10.	Level change (U to G *or* G to U)	A	A	A	A	A	A
11.	Cross list course	A	A	A	A	A	A
12.	Department of record	A	A	A	A	A	A
13.	Open or close a course	A	A	A	A	A	A

	Change to a Degree Plan						
14.	Educational Program — Revise	A	A	A	A	A	A
15.	Educational Program — Adopt/revise admission requirements	A	A	A	A	A	A
16.	GPA — Revise program-required GPA	A	A	A	A	A	A
17.	Minor — Revise	A	A	A	A	A	A

	Full Review	Dept./School	College	Dean	TEC	AUAC/Grad	Provost	Campus Faculty	Senior VPAA	President
	Change to Catalog Information (for Campus)									
18.	General requirements for Bachelor's and Associate Degrees	–	–	–	–	A	A	A	A	I
19.	Policies governing academic probation and suspension	–	–	–	–	A	A	A	A	I
20.	Requirements for graduating with honors	–	–	–	–	A	A	A	A	I
	Change to a Degree Plan									
21.	Educational Program — Add or Discontinue[2][3]	A	A	A	A	A	A	A	A	I
22.	Educational Program — Discontinue (Provost-proposed)	R	–	R	A	A	A	A	A	I
23.	Minor — Add or Discontinue	A	A	A	A	A	A	–	A	I
24.	Minor — Discontinue (Provost-proposed)	R	–	R	A	A	A	–	A	I
25.	Degree — Add or Discontinue	A	A	A	A	A	A	A	A	I
26.	Degree — Discontinue (Provost-proposed)	R	–	R	A	A	A	A	A	I

	Change to General Education Requirements for Undergraduates (System)	Dept./School	College	Dean	AUAC	Provost	UGEC	University Faculty	Senior VPAA	President
27.	Change course outcomes of an included course	A	A	A	A	A	A	–	A	I
28.	Add or drop a required course from the General Education Requirements	A	–	A	–	A	A	A	A	I
29.	Add or drop a course from a menu within the General Education Requirements	A	–	A	–	A	A	–	A	I
30.	Comprehensive revision of General Education	–	–	–	–	A	A	A	A	I

	Requirements									

Notes

[2] Any change to a cross-listed course requires the signature of both department chairs or program directors overseeing the course to ensure that the courses stay in sync. This includes courses taught at other campuses (e.g. BIBL 101 and BIBO 101).

[3] For undergraduate majors, a minimum of 30 hours is required. These programs must have a minimum of 6 elective hours, unless the requirements of external accrediting bodies make it impossible. Master's programs must include a minimum of 30 hours, and doctoral programs must include a minimum of 30 hours beyond the master's.

[4] When a department/school or dean proposes closing a program, approval routing follows the typical process beginning with the department/school. An administrative proposal by the provost or senior vice president for academic affairs would follow the "provost-proposed" routing on the chart.

Updated 8/1/2023

Department/School(s)

David Perkins 04/06/2026

Chair Signature Date

Chair/Program Director Signature Date

College Academic Council(s)

Arisoa Randrianasolo 04/06/2026
Arisoa Randrianasolo (Apr 6, 2026 08:54:17 CDT)

Chair Signature Date

Chair Signature Date

Dean(s)

Laura Phillips 04/07/2026

Signature Date

Signature Date

Teacher Education Council

Signature Date

Campus Academic Council:
Abilene Undergraduate or Abilene Graduate

Signature	Date

Provost

Signature	Date

University General Education Council

Signature	Date

University Faculty

Abilene Faculty Senate Chair signature	Date

Dallas Faculty Council Chair signature	Date

Senior Vice President for Academic Affairs

Signature	Date

President

Signature	Date

Abilene New Track or Minor Application Instructions

Use this template to propose a new track of an existing degree program or a non-degree plan, which includes a minor. For a new educational program — undergraduate major, graduate degree, or certificate — use the New Program Application.

Process Overview

Step 1: Develop and Refine Proposal
The applicant completes the proposal and submits it to the vice provost, who requests any revisions necessary to create an accurate, complete picture of the track or minor and ensure that it aligns with institutional policies and processes so that it will be ready to implement upon approval. After the vice provost is satisfied with revisions, the vice provost sends the proposal for review to:

1. the library dean's designee for library resources review
2. the SACSCOC liaison for substantive change review

Step 2: Curriculum Approval Process
After all reviews are complete, the vice provost will return the full proposal to the applicant, who will begin the process outlined on the campus approval chart to add a new track or minor. This includes approval by the department/school, college academic council, dean, Teacher Education Council if it's a teaching certification program, campus academic council, and provost for a new track, with the addition of the senior vice president for academic affairs for a new minor.

New Track or Minor Application

1. Program Identification
    A. Title of track or minor
    Accounting major: Professional Accounting track

    B. Identify as track or minor:
    track

    C. Home department or school (and associated degree program, if track)
    COBA/Accounting

    D. Developer(s) and credentials
    David Perkins; Chair and Professor; PhD-Accounting

    E. Where program will be offered and delivery method
    ACU campus - in person

    F. Proposed date of implementation
    Fall 2026

3. Program Details
   A. Description. Summarize this course of study in 50 to 200 words.
      Due to recent changes in the requirements to sit for the CPA exam, as passed by the Texas State Board of Public Accountancy, students are no longer required to complete 150 hours to sit for the CPA exam; however, they must have at least 27 upper-level accounting hours. We currently offer 21 upper-level accounting hours at the undergraduate level. This track will allow undergraduate accounting majors to take 9 MACC hours in place of 9 business elective hours as part of their undergraduate degree. This exceeds the eligibility requirements of the TSBPA to sit for the exam, and will provide rigorous preparation for the CPA exam and career. Due to the rigor of the track, students must meet the following requirements to be admitted: Complete ACCT 311 with a grade of 'C' or better; have an overall gpa of 3.0; have an ACCT gpa of 3.0; approval of the chair.

   B. Market need. What students will be drawn to this program? What types of careers will they pursue after graduation? What is the job market/outlook like in this area?
      This track will appeal to students who are targeting the CPA exam/career but do not choose the 150-hour pathway (an option not available before). This option was created due to the market demand for entry-level accountants. The demand for these entry-level accountants is expected to stay very strong for the foreseeable future.

   C. Estimate total enrollment for each of the first five years. Accounting majors who are targeting the CPA will have a choice between this track and the soon to be renamed Accelerated Accounting program (currently the integrated MACC). At this point, I estimate the enrollment between the two will be split 50/50.

3. Rationale and Need for Program
   A. Mission fit. How does the course of study fit with the university's mission to educate students for Christian service and leadership throughout the world? How does the course of study fit with the university's current strategic plan or emphases?

      Our students use the CPA exam as a springboard for a variety of career paths. This track will continue our historical focus on preparing students to excel in their chosen careers, whether they continue in accounting or not.

   B. Disciplinary benchmarking. Name some institutions who have a similar track or minor and discuss how this proposal compares. Which Texas universities or other peer institutions already offer this course of study?

      The new 120-hour pathway to the CPA becomes effective August 1, 2026. It will be interesting to see how other institutions address this new environment. Larger institutions that have more undergraduate courses to choose from will not have to make any changes. Comparatively speaking, however, we believe the rigor of this track will exceed that of most other undergraduate programs in Texas.

   C. Make a case for why we should maintain all existing tracks in this major (if a track) or note which ones will be closed.

Given the new state board requirements, it is expected that this new Professional Accounting track will be the most popular. However, the General Accounting track will still be attractive to accounting majors who do not intend to sit for the CPA exam; The Analytics and Reporting track, though rarely chosen, is for students who desire to enhance their accounting skills with additional technology skills…a combination that is very attractive to employers.

4. Curriculum
   A. Degree plan. List the requirements ***as they would appear in the catalog***. For undergraduate degree plans, include 74 credit hours of major requirements and electives, and mark which courses are the capstone and writing-intensive courses. Minors are 18 hours with at least 6 hours of upper-division courses.

   As shown in the degree plan below, the Professional Accounting track will mirror that of the General Accounting track with the exception that ACCT 322 (Ethics) will be required, and 9 MACC hours will replace the 9 business elective hours. To emphasize this, the General Accounting track is used as a template for the recommended changes:

B. Course coordination. Attach a memo or email of support from the department chair of each department outside the home department that will provide a course for the track or minor. N/A - no other department affected

C. Courses. Create a table with one row for every course, existing and new, included in the track or minor requirements. Create five columns that provide the following information:
   1. Rotation and frequency (e.g., fall odd years)
   2. Whether the course is required or on a menu
   3. Which track(s, existing and new) the course serves, if applicable
   4. Current faculty credentialed to teach (everyone who is eligible to teach the course, not just who *will* teach the course)

Course	Rotation/ Frequency	Required?	Tracks Served	Names of Credentialed Faculty
ACCT 322	fall/spring	required	Required for this track; listed in menu for other tracks	All full-time accounting faculty (incl. adjuncts)
MACC elective	fall/spring	menu	Professional	Buck, Clements, Perkins, Wertheim
MACC elective	fall/spring	menu	Professional	Buck, Clements, Perkins, Wertheim
MACC elective	fall/spring	menu	Professional	Buck, Clements, Perkins, Wertheim

D. New courses. For each new course included in the program requirements, list the following information. The vice provost will insert a curriculum approval schedule to set deadlines for introducing each new course.
   1. Proposed subject code and course number: ACCT 322
   2. Course title and description - Ethics and the Accounting Profession: An examination of the role of ethics in accounting and business. Alternative systems of ethical reasoning are compared and applied within various decision contexts. The values of integrity, objectivity, and independence are examined as they relate to the accounting profession. Meets requirements of Texas State Board of Public Accountancy.
   3. Existing tracks/programs in which the courses will also be used, if applicable
      A new course proposal is currently under review for ACCT 322. This ethics course has historically been offered at the graduate level; we are moving it to the undergraduate level to meet the needs of all students targeting the CPA (a requirement of the TSBPA). ACCT 322 will be required for the Professional track, and on a menu for the other two accounting tracks.

5. Required Institutional Support
   A. Faculty requirements and availability.
      1. Describe the new track or minor's impact on faculty workload. Your narrative should provide supporting evidence that the number of full-time faculty members will be adequate to support the program.

         The MACC courses available for this track are already being offered, so no change in faculty load. The new ethics course is replacing the graduate ethics course, but will be offered more frequently. As described in the new course proposal, with the new faculty positions already approved (one new faculty member starting this fall; another college faculty position approved), no new costs are envisioned.

      2. If program delivery requires a faculty hire, provide an expected salary range and forecast potential faculty availability.

         n/a-given existing new faculty hires/approvals.

      3. If the plan includes part-time instructors, include total cost per year for adjunct pay.

         If we had to continue to rely on adjuncts, the additional 3 sections of the new ethics course would cost $15-$17,000 per year.

   B. Impact on existing programs. Identify any existing programs/majors from which the new program would draw students and estimate enrollment effects on existing programs in the home department or other departments.

      The availability of this course will appeal to accounting majors, and double-majors with finance; however, it is not expected to impact the enrollment for the finance degree.

   C. Staff requirements. Indicate need for new staff (providing expected salary range and forecast suitable applicant availability) and evaluate effect on existing loads of current staff who will serve the program.
      n/a

   D. Library resources. Identify discipline-specific library resources necessary to serve the requirements of the program. These may be existing holdings and services and new ones.

      Given that all courses applicable to the new Professional track have been offered previously for years, no changes in the demand for library resources are noted.

      1. Describe how faculty and students will access information electronically and on site, and explain how they will receive instruction about how to do this.

         No changes.

2. Describe requirements to support students in their access to and use of learning resources.

   No changes.

E. Physical resources. Identify needs for classroom, lab, and office space and impacts on existing space use. List necessary equipment. Provide costs for any construction or equipment.

   The new ethics course required in this track will have four sections per year (two in the fall and spring) vs. the one section per year when offered at the graduate level. Thus, additional demand for classroom space. No new costs expected.

F. Scholarships. Will the unit provide any unique scholarships to students in the program?

   At this time, no. However, once these programmatic changes are in place, we hope new funding opportunities will open up for the accounting department that will benefit existing students, and attract new students to the program.

G. Recruiting. To whom should the degree be marketed? What additional recruiting beyond general recruiting to the university will be needed, and what costs will we incur?

   The rigor of the Professional Accounting track will be attractive to potential accounting majors as they consider where to do their undergraduate work. It will also appeal to finance majors who would like to add the CPA credential to their name, but are not interested in pursuing a graduate degree. Hopefully, the track will also be a springboard for students to decide to continue their studies to complete the MACC at ACU (or, potentially, the online MBA)...several good marketing opportunities.

H. Additional cost to deliver track or minor. Total expenses from sections A to H. Clarify which expenses are one-time and which are ongoing.

   None, except the demand for additional classroom space for the added sections of the new ethics course.

Stop here and submit to the vice provost. Section 6 is not required for all applications, and you will only need to complete it if requested by the SACSCOC liaison.

6. Additional Information Required if Requested
   A. Employment demand and career possibilities.
      1. Identify jobs that graduates would be qualified to pursue.
      2. Use official databases to establish the job market for graduates of the program. Use the U.S. Bureau of Labor Statistics and Texas Workforce Commission; other sources that may be helpful are authorities on regional labor markets (e.g., metropolitan Chambers of Commerce) and current industry reports.

    3. Use the crosswalk document provided by IPEDS to take the program's existing CIP code and find the associated occupations in the Standard Occupational Classification system provided by the Bureau of Labor Statistics. Use the associated SOC number to find entry-level and mean wages in that field in Texas from the Texas Workforce Commission (Texas Wages — Wages by Workforce Development Area).

B. Student support services. Describe specific programs, services, and activities that will support students enrolled in the program. Some examples of academic support services are teaching and resource centers, tutoring, academic advising, counseling, disability services, diversity and inclusion offices, teaching laboratories, career services, testing centers, student life, and information technology.

C. Describe financial resources available to support the new program, including a budget for the first year of the program; projected revenues, expenditures, and cash flow; amount of resources going to external institutions or organizations contracted to provide support services for the program; the operational, management, and physical resources available for the change.

D. Provide contingency plans in the event required resources do not materialize.

Approvals

The proposal aligns with institutional policies and processes, and the campus is prepared to support the proposed track or minor as presented.

Wes Crawford (Mar 17, 2026 13:31:27 CDT) 03/17/2026

Vice Provost Date

The library has sufficient resources to support the track or minor, or the comments below outline additional acquisitions required and their associated costs.

Mark McCallon 03/17/2026

Associate Dean of the Library Date

Comments, if needed:

This proposal does not require additional review for institutional accreditation purposes, or I have worked with the faculty to gather the information necessary to notify SACSCOC or gain its approval.

Chris Riley 03/19/2026

SACSCOC Liaison Date

When all signatures are complete, attach an Approval Chart for Curriculum Changes, conduct the department faculty vote to approve the new track or minor, and continue the approval process as specified by the approval chart.

Note: We are adding a third track to the accounting major. I am using the General track as a starting template to create the Professional track…these are NOT changes to the General track.

Accounting, ~~General~~ Professional Accounting, BBA (ACCT-ACC~~G~~P)

Return to: Academic Programs by Department

General Education Requirements

Please see the General Education section of this catalog.

Business Foundations

Business Courses

- ACCT 210 - Financial Accounting Credit Hours: 3
- BLAW 363 - Introduction to Business Law and Ethics Credit Hours: 3
- BUSA 120 - Introduction to Business Credit Hours: 2
- ~~ENTR 120 - Foundations of Entrepreneurship Credit Hours: 1~~
-
- ECON 260 - Principles of Macroeconomics Credit Hours: 3 *
- *or*
- ECON 261 - Principles of Microeconomics Credit Hours: 3 *
-
- FIN 310 - Financial Management Credit Hours: 3
- IS 222 - Analytics 1: Statistics Credit Hours: 3
- IT 263 - Analytics 2: Data Management and Visualization Credit Hours: 3
- MGMT 330 - Management and Organizational Behavior Credit Hours: 3
- MKTG 320 - Principles of Marketing Credit Hours: 3

International Courses

Choose 3 hours:

- BUSA 311 - Global Business Foundations Credit Hours: 1.5 *
- BUSA 312 - Global Business in Action Credit Hours: 1.5 *
- BUSA 319 - International Business Credit Hours: 3 *
- BUSA 423 - Social Enterprise Consulting Credit Hours: 3 *
- ENTR 419 - Global Entrepreneur Credit Hours: 3 *
- MKTG 319 - International Marketing Credit Hours: 3

Math Courses

Choose one:

- MATH 130 - Finite Math for Applications Credit Hours: 3 *
- MATH 131 - Calculus for Application Credit Hours: 3 *
- MATH 185 - Calculus I Credit Hours: 3 *
- MATH 186 - Calculus II Credit Hours: 3

*Hours may also fulfill general education requirements and are not included in total major hours.

Total: ~~24~~ 23-~~30~~ 29 Credit Hours

Accounting Core

- ENTR 120 – Foundations of Entrepreneurship Credit Hours: 1
  or
- FIN 120 – Introduction to Finance Credit Hours: 1

- ACCT 302 - Cost Accounting I Credit Hours: 3
- ACCT 304 - Income Tax I Credit Hours: 3
- ACCT 310 - Intermediate Accounting I Credit Hours: 3
- ACCT 311 - Intermediate Accounting II Credit Hours: 3
- ACCT 324 - Accounting Information Systems Credit Hours: 3
- ACCT 405 - Fundamentals of Auditing Credit Hours: 3
- ACCT 410 - Advanced Accounting I Credit Hours: 3
- BLAW 461 - Business Law II Credit Hours: 3
- MGMT 439 - Strategic Management Credit Hours: 3 (capstone and writing-intensive course)
  or
- FIN 489 – Advanced Financial Management Credit Hours: 3 (capstone and writing-intensive

- course)
-

Professional Development

- ~~ENGL 326 - Business and Professional Writing~~
-
- ACCT 322 Ethics and Accounting Credit Hours: 3
-
- **Total: ~~30~~ 31 Credit Hours**

~~General~~ Professional Accounting Track (ACC~~G~~P)

- ~~Choose 6 hours from any upper-level (300-499) ACCT or FIN courses.~~

~~Choose 3 hours from any ACCT, FIN, BLAW, BUSA, CS, ECON, ENTR, IS, IT, ITC, MGMT,~~

- ~~or MKTG course.~~
- Choose 9 hours from any graduate MACC selections (must meet admission requirements)

Total: 9 Credit Hours

Electives

Minimum - 5-11 Credit Hours

Total Major Hours: 74

Other Graduation Requirements

Minimum grade in each business course: C
Minimum GPA for graduation: 2.50
Minimum advanced hours: 33
Minimum total hours: 128

*Courses numbered 0** do not count in minimum hours required for degree*