## Curriculum Proposal

### ACCT 17-18 #19

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**Course Modification**

| 1.2 ACCT 1101 Principles of Accounting I (3 credits) to ACCT 2101; prerequisite change |
| 1.4 ACCT 1102 Principles of Accounting II (3 credits) to ACCT 2102; prerequisite change |
| 1.6 ACCT 3301 Cost Accounting (3 credits); prerequisite change |
| 1.8 ACCT 3404 Income Taxes I (3 credits); prerequisite change |

**Program Modification**

| 1.10 Accounting, B.S. major |
| 1.13 Signatures |
BSU Curriculum Forms  
Form 1  
Curriculum Modification Summary  

College: College of Business  
Department: Department of Accountancy  
Proposer: William Graves  
Proposer’s position: Chair  
Describe the modification(s) you propose, and how it (/they) will work to students’ advantage. (This description and explanation will be included in Curriculum Report packets forwarded to the Faculty Senate.):  

The Department of Accountancy participated in the Gateway to Completion initiative here at BSU – G2C. Principles of Accounting I was selected as a gateway course. The data suggested that students that take the course in their sophomore year versus freshman year have a much better success rate. All other accounting major courses are designed to be taken in their junior and senior years so it should not impact their graduation plans.  

Requiring MATH 1170 for Principles I will force students who have not taken their college algebra etc. to take that course their freshman year. Changing the numbering on the two principles classes from a 1 to a 2 will suggest it is a sophomore level course.  

Two required courses in the accounting major – ACCT 3301 Cost Accounting and ACCT 3404 Income Taxes I – have hidden prerequisites which could cause students difficulty in scheduling higher level accounting courses. We propose adding “or with the consent of the instructor” to the list of prerequisites.  

The other significant change is requiring Income Tax II (ACCT 3405) instead of treating it as an elective. This is based on input over the last couple of years from employers, internship employers, and the Department of Accountancy Program Advisory Committee. In Income Tax I they learn individual taxation and in Income Tax II they learn partnership and corporate taxation. In order to accommodate an additional three credit course as a requirement for the major we are dropping the required three credit elective course.  

Modifications proposed (specify number of each):  
__4__Course Modification(s) (form 2)  
_____New Course(s) (form 3)  
_____Course Drop(s) (form 4)  
__1__Program Modification(s) (form 5)  
_____New Program(s) (form 6)  
_____Program Drop(s) (form 7)  
The modifications affect (check):  
_____Liberal Education  
__X__Undergraduate Curriculum  
_____Graduate Curriculum  
_____Teacher Licensure Program(s)
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
   Undergraduate: ACCT 1101
   Graduate:
Proposed Course Number(s), if different:
   Undergraduate: ACCT 2101
   Graduate:

Current Course Title: Principles of Accounting I
Proposed Course Title, if different:

Current Course Description: Modern accounting concepts including financial statement preparation, internal controls, short and long term assets, and introduction to corporations.

Proposed Course Description, if different: Modern accounting concepts including financial statement preparation, internal controls, short and long term assets, and introduction to corporations. Prerequisite(s): MATH 1170 or consent of instructor.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
   Undergraduate: none
   Graduate:
Proposed Prerequisite(s), if different:
   Undergraduate: MATH 1170 or consent of instructor.
   Graduate:

1) Reason(s) for change(s):

The Department of Accountancy participated in the Gateway to Completion initiative here at BSU – G2C. Principles of Accounting I was selected as a gateway course. The data suggested that students that take the course in their sophomore year versus freshman year have a much better success rate. All other accounting major courses are designed to be taken in their junior and senior years so it should not impact their graduation plans.

Requiring MATH 1170 for Principles I will force students who have not taken their college algebra etc. to take that course their freshman year. Changing the numbering on the two principles classes from a 1 to a 2 will suggest it is a sophomore level course.
2) May this modified course replace the current course for students remaining in the old curriculum? Yes ___X___ No ____ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**
   - Student Learning Outcomes Yes _____ No ___X__
   - Major Content Areas Yes _____ No ___X__
   - Projected Maximum Class Size (Cap) Yes _____ No ___X__

4) Current Course fee(s) per student: $ for:
   - Proposed Course fee(s) per student, if different: $ for:

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to http://www.bemidjistate.edu/academics/catalog/ and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   - Non-licensure programs:
   - Teacher Licensure programs:
   - Liberal Education: Business Administration

The above “service area” programs/departments were notified of this modification on ___11/28____ (date) by __Email________________ (mail, email, or phone).

Please check one of the items below:

_____ No comments were received from other programs or departments within one week of the notification.

_____ Comments were received within one week of the notification, and are attached.
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
Undergraduate: ACCT 1102
Graduate:
Proposed Course Number(s), if different:
Undergraduate: ACCT 2102
Graduate:

Current Course Title: Principles of Accounting II
Proposed Course Title, if different:

Current Course Description: Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite: ACCT 1101.

Proposed Course Description, if different: Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite: ACCT 2101.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
Undergraduate: ACCT 1101
Graduate:
Proposed Prerequisite(s), if different:
Undergraduate: ACCT 2101
Graduate:

1) Reason(s) for change(s):

The Department of Accountancy participated in the Gateway to Completion initiative here at BSU – G2C. Principles of Accounting I was selected as a gateway course. The data suggested that students that take the course in their sophomore year versus freshman year have a much better success rate. All other accounting major courses are designed to be taken in their junior and senior years so it should not impact their graduation plans.

Changing the numbering on the two principles classes from a 1 to a 2 will suggest it is a sophomore level course.
2) May this modified course replace the current course for students remaining in the old curriculum? Yes __X___ No _____ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**
   - Student Learning Outcomes Yes _____ No __X__
   - Major Content Areas Yes _____ No __X__
   - Projected Maximum Class Size (Cap) Yes _____ No __X__

4) Current Course fee(s) per student: $
for:

Proposed Course fee(s) per student, if different: $
for:

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to [http://www.bemidjistate.edu/academics/catalog/](http://www.bemidjistate.edu/academics/catalog/) and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education: Business Administration

The above “service area” programs/departments were notified of this modification on ___11/28_____ (date) by __Email________________ (mail, email, or phone).

Please check one of the items below:

__X___ No comments were received from other programs or departments within one week of the notification.

_____ Comments were received within one week of the notification, and are attached.
BSU Curriculum Forms

Form 2  
Updated 9.19.15

Course Modification Form

Current Course Number(s):  
  Undergraduate: 3301  
  Graduate:  
Proposed Course Number(s), if different:  
  Undergraduate:  
  Graduate:  

Current Course Title: Cost Accounting  
Proposed Course Title, if different:  

Current Course Description: Fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in the service and manufacturing sectors, cost behavior, and budget variance analysis. Prerequisites: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.

Proposed Course Description, if different: Fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in the service and manufacturing sectors, cost behavior, and budget variance analysis. Prerequisites: ACCT 2102, ENGL 1151, and ENGL 2152 or ENGL 3150, or consent of instructor.

Current Credits: 3  
Proposed Credits, if different:  

Current Prerequisite(s):  
  Undergraduate: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.  
  Graduate:  

Proposed Prerequisite(s), if different:  
  Undergraduate: ACCT 2102, ENGL 1151, and ENGL 2152 or ENGL 3150, or consent of Instructor.  
  Graduate:  

1) Reason(s) for change(s): Adding the verbiage “or consent of instructor” to avoid hidden prerequisites for this course in the Accounting, B.S. major program. As an aside, we are working on a required business communication course that would eliminate the elective not required. That would meet the need for all three of those English courses.
2) May this modified course replace the current course for students remaining in the old curriculum? Yes ___X__ No ______ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**

   - Student Learning Outcomes       Yes _____ No ___X___
   - Major Content Areas             Yes _____ No ___X___
   - Projected Maximum Class Size (Cap) Yes _____ No ___X___

4) Current Course fee(s) per student: $

   for:
   Proposed Course fee(s) per student, if different: $

   for:

5) Service Areas:

This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:

   a) go to http://www.bemidjistate.edu/academics/catalog/ and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education:

The above “service area” programs/departments were notified of this modification on ________ (date) by ____________________ (mail, email, or phone).

Please check one of the items below:

   ___X___ No comments were received from other programs or departments within one week of the notification.

   ______ Comments were received within one week of the notification, and are attached.
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
    Undergraduate: **ACCT 3404**
    Graduate:
Proposed Course Number(s), if different:
    Undergraduate:
    Graduate:

Current Course Title: **Income Taxes I**
Proposed Course Title, if different:

Current Course Description: The federal income tax laws and regulations concerning taxable income and computation of tax as they affect individuals. Prerequisites: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.
Proposed Course Description, if different: The federal income tax laws and regulations concerning taxable income and computation of tax as they affect individuals. Prerequisites: ACCT 2102, ENGL 1151, and ENGL 2152 or ENGL 3150, or consent of instructor.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
    Undergraduate: **Prerequisites: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.**
    Graduate:
Proposed Prerequisite(s), if different:
    Undergraduate: **ACCT 2102, ENGL 1151, and ENGL 2152 or ENGL 3150, or consent of instructor.**
    Graduate:

1) Reason(s) for change(s): **Adding the verbiage “or consent of instructor” to avoid hidden prerequisites for this course in the Accounting, B.S. major program.** As an aside, we are working on a required business communication course that would eliminate the elective not required. That would meet the need for all three of those English courses.
2) May this modified course replace the current course for students remaining in the old curriculum? Yes ___X___ No _____ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**
   - Student Learning Outcomes  Yes _____ No __X__
   - Major Content Areas  Yes _____ No __X__
   - Projected Maximum Class Size (Cap)  Yes _____ No __X__

4) Current Course fee(s) per student: $
   for:
   Proposed Course fee(s) per student, if different: $
   for:

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to http://www.bemidjistate.edu/academics/catalog/ and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education:

The above “service area” programs/departments were notified of this modification on ________ (date) by ___________________ (mail, email, or phone).

Please check one of the items below:

___X___  No comments were received from other programs or departments within one week of the notification.

_____  Comments were received within one week of the notification, and are attached.
BSU Curriculum Forms

Form 5

Program Modification Form

Program to be modified: Accounting, B.S. major

List all proposed change(s): (1) Make ACCT 3405 Required (2) Drop required three credit elective course.

Reason(s) for the change(s):

The other significant change is requiring Income Tax II (ACCT 3405) instead of treating it as an elective. This is based on input over the last couple of years from employers, internship employers, and the Department of Accountancy Program Advisory Committee. In Income Tax I they learn individual taxation and in Income Tax II they learn partnership and corporate taxation. In order to accommodate an additional three credit course as a requirement for the major we are dropping the required three credit elective course.

Note: In order to avoid hidden prerequisites, if a course is being dropped from this program (but not from the entire curriculum), please check for which remaining courses may include this dropped course as a prerequisite. Course prerequisites may be found in the online catalog (http://www.bemidjistate.edu/academics/catalog/). Remedies for hidden prerequisites may be found under Curriculum Forms at (http://www.bemidjistate.edu/faculty_staff/faculty_association/forms/).

Note: If a course from another department/program was either added to or dropped from this program, please notify the chair/coordinator of that course's department/program and indicate the following:
The course’s home department/program was notified of the addition or dropping of their course(s) on _________ (date) by ________________ (mail, email, or phone).

Please check one of the items below:

___X___ No comments were received from other programs or departments within one week of the notification.
-Did not hear from: Douglas Leif, Kerry Openshaw, Elizabeth Rave, Jim White, Lyle Meulebroeck

___X___ Comments were received within one week of the notification, and are attached.
-Received an email from Derek Webb

Note: If this is a joint program, the signatures of both department chairs (and both deans, if different colleges) must be provided.
Accounting, B.S. major

Required Credits: 71
Required GPA: 2.25

I REQUIRED COURSES

COMPLETE THE FOLLOWING COURSES:

- ACCT 42101 Principles of Accounting I (3 credits)
- ACCT 42102 Principles of Accounting II (3 credits)
- ACCT 3110 Accounting Systems (3 credits)
- ACCT 3201 Intermediate Accounting I (3 credits)
- ACCT 3202 Intermediate Accounting II (3 credits)
- ACCT 3300 Government Accounting (3 credits)
- ACCT 3301 Cost Accounting I (3 credits)
- ACCT 3302 Cost Accounting II (3 credits)
- ACCT 3322 Business Law (3 credits)
- ACCT 3404 Income Taxes I (3 credits)
- **ACCT 3405 Income Taxes II (3 credits)**
- ACCT 4110 Advanced Accounting (3 credits)
- ACCT 4210 Auditing I (3 credits)
- ACCT 4600 Senior Seminar: Accounting (1 credit)
- BUAD 2220 Legal Environment (3 credits)
- BUAD 2231 Business Statistics I (3 credits)
- BUAD 2280 Computer Business Applications (3 credits)
- BUAD 3351 Management (3 credits)
- BUAD 3361 Marketing (3 credits)
- BUAD 3771 Financial Management (3 credits)
- BUAD 4559 Strategic Management (3 credits)
- ECON 2000 Markets and Resource Allocation (3 credits)
- ECON 2100 Macroeconomics and the Business Cycle (3 credits)

SELECT 1 COURSE:
A MATH course from Liberal Education Goal Area 4 at a higher level than College Algebra may be substituted for this requirement

- MATH 1170 College Algebra (4 credits)

II REQUIRED ELECTIVES

SELECT 3 CREDITS OF ELECTIVES IN ACCT OR BUAD WITH CONSENT OF ADVISOR
Clean Copy

Accounting, B.S. major

Required Credits: 71
Required GPA: 2.25

I REQUIRED COURSES

COMPLETE THE FOLLOWING COURSES:

- ACCT 2101 Principles of Accounting I (3 credits)
- ACCT 2102 Principles of Accounting II (3 credits)
- ACCT 3110 Accounting Systems (3 credits)
- ACCT 3201 Intermediate Accounting I (3 credits)
- ACCT 3202 Intermediate Accounting II (3 credits)
- ACCT 3300 Government Accounting (3 credits)
- ACCT 3301 Cost Accounting I (3 credits)
- ACCT 3302 Cost Accounting II (3 credits)
- ACCT 3322 Business Law (3 credits)
- ACCT 3404 Income Taxes I (3 credits)
- ACCT 3405 Income Taxes II (3 credits)
- ACCT 4110 Advanced Accounting (3 credits)
- ACCT 4210 Auditing I (3 credits)
- ACCT 4600 Senior Seminar: Accounting (1 credit)
- BUAD 2220 Legal Environment (3 credits)
- BUAD 2231 Business Statistics I (3 credits)
- BUAD 2280 Computer Business Applications (3 credits)
- BUAD 3351 Management (3 credits)
- BUAD 3361 Marketing (3 credits)
- BUAD 3771 Financial Management (3 credits)
- BUAD 4559 Strategic Management (3 credits)
- ECON 2000 Markets and Resource Allocation (3 credits)
- ECON 2100 Macroeconomics and the Business Cycle (3 credits)

SELECT 1 COURSE:
A MATH course from Liberal Education Goal Area 4 at a higher level than College Algebra may be substituted for this requirement

- MATH 1170 College Algebra (4 credits)
BSU Curriculum Forms

Form 8
Updated: 09.18.15

Signatures

William Graves / Assistant Professor / 11.28.2017
Proposer / Title / Date

William Graves / Department of Accountancy Chair / 11.28.2017
Chair or Director / Department or Program / Date
Note: "All departmental recommendations [on curriculum] must be reviewed and
approved by the department's faculty."--IFO/MnSCU Master Agreement

At this point, packet goes to Records Office/Curriculum Coordinator to be logged in
to the Curriculum Proposal Progress Grid.

Bonnie Higgins / Dean of College of Business / 12.01.2017
Dean / College / Date

Note: If proposal is sent back to the Proposer, please notify the Curriculum
Coordinator. If approved, packet goes to Academic Affairs Office.
From: William Graves  
Sent: Tuesday, November 28, 2017 11:16 AM  
To: Douglas Leif <DLeif@bemidjistate.edu>; Derek Webb <DWebb@bemidjistate.edu>; Kerry Openshaw <KOpenshaw@bemidjistate.edu>; Elizabeth Rave <ERave@bemidjistate.edu>; Jim White <JWhite@bemidjistate.edu>; Lyle Meulebroeck <LMeulebroeck@bemidjistate.edu>  
Subject: Proposed Changes to ACCT 1101 and ACCT 1102  
I am working on several curriculum changes including the following:  
The Department of Accountancy participated in the Gateway to Completion initiative here at BSU – G2C. Principles of Accounting I was selected as a gateway course. The data suggested that students that take the course in their sophomore year versus freshman year have a much better success rate. All other accounting major courses are designed to be taken in their junior and senior years so it should not impact their graduation plans.  
1. Principles of Accounting I ACCT 1101 will become ACCT 2101  
2. Principles of Accounting II ACCT 1102 will become ACCT 2102  
3. College Algebra MATH 1170 will now be required for admission to ACCT 1101 (2101.)  
Requiring MATH 1170 for Principles I will force students who have not taken their college
algebra etc. to take that course their freshman year. Changing the numbering on the two
principles classes from a 1 to a 2 will suggest it is a sophomore level course.
This impacts one or more of your majors – thoughts and comments please.

William X Graves CPA
Chair Department of Accountancy
wgraves@bemidjistate.edu
M160 218-755-3714