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

**New or Modified Course Proposal Form**

**[XX] Undergraduate Curriculum Council**

**[ ] Graduate Council**

|  |
| --- |
| **[XX]New Course, [ ]Experimental Course (1-time offering), or [ ]Modified Course (Check one box)** |

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 2/26/2020**Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**COPE Chair (if applicable)** |
| James Doering 2/26/2020**Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Head of Unit (if applicable)**   |
|

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| --- | --- |
| Summer Deprow | Enter date |
| **Director of Assessment** |  |

 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Undergraduate Curriculum Council Chair** |
| John Seydel 2/28/2020**College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Graduate Curriculum Committee Chair** |
| Jim Washam 2/28/2020**College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Vice Chancellor for Academic Affairs** |
|

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| --- | --- |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |

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

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

Rodney Carmack rcarmack@astate.edu (870) 680-8145

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

Fall 2020

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

|  |  |  |
| --- | --- | --- |
|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)** *(Indicate “N/A” if no modification)* |
| **Prefix** |  | **ACCT** |
| **Number\*** |  | **4133** |
| **Title** |  | **Accounting Statistics** |
| **Description\*\*** |  | Statistical concepts and applications for accounting and auditing. Coverage includes sampling, probability, hypothesis testing, regression, data mining, and forecasting. |

 ***\**** (Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*. )

\*\*Forty words or fewer as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? No]**

(Indicate all prerequisites. If this course is restricted to a specific major, which major. If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

YES Are there any prerequisites?

* 1. If yes, which ones?

ACCT 3013 and STAT 3233 both with a grade of C or better

* 1. Why or why not?

Students must have a basic foundation in statistical analysis and financial accounting before beginning the class.

1. NO Is this course restricted to a specific major?
	1. If yes, which major? NO
2. **Proposed course frequency [Modification requested? No]**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

Fall

1. **Proposed course type [Modification requested? No]**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

Lecture only

1. **Proposed grade type [Modification requested? No]**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])

Standard Letter

1. YES Is this course dual-listed (undergraduate/graduate)?
2. NO Is this course cross-listed?

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

 Enter text...

 **b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

 Enter text...

1. NO Is this course in support of a new program?

a. If yes, what program?

 Enter text...

1. NO Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)?

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? No]**
2. Review of statistics, types of data, variables
3. Intro to statistics using Excel
4. Intro to statistics using R
5. Data management
6. Data visualization
7. Probability
8. Statistical Inference
9. Regression
10. Regression, continued
11. Regression, continued
12. Data mining
13. Data mining, continued
14. Data mining, continued
15. Forecasting, time series data
16. Prescriptive analytics
17. **Proposed special features** **[Modification requested? No]**

(e.g. labs, exhibits, site visitations, etc.)

None

1. **Department staffing and classroom/lab resources**

The class will use existing facilities and faculty. One graduate faculty member, one regular classroom or teaching lab.

1. Will this require additional faculty, supplies, etc.?

 No

1. NO Does this course require course fees?

 *If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

Enter text...

**New Course Justification (New Courses Only)**

1. Justification for course. Must include:

 a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

 **The field of accounting is experiencing an explosion in the volume of data that accountants are expected to compile, analyze and provide guidance on. Tomorrow’s accountants need to be much more computer savvy than in the past. This course will serve as a second course in statistics and an introductory course in data analytics, preparing students for further study.**

b. How does the course fit with the mission of the department? If course is mandated by an accrediting or certifying agency, include the directive.

 **Our department mission is to provide a quality education to our students so that they can be competitive in their field (Accounting). This course will reinforce that objective. This course is an addition to a series of courses designed to give accounting graduates a strong foundation in data analytics.**

c. Student population served.

**Students enrolled in the Bachelors of Science with a Major in Accounting program.**

d. Rationale for the level of the course (lower, upper, or graduate).

**This course must be upper level because of the need for students to be fluent in statistical terminology/methodology in order to successfully complete the course materials. The prerequisites for this course include STAT 3233, Applied Statistics. The course will also be dual-listed (with ACCT 5133), in support of both our Bachelors of Accountancy and Accelerated Master of Accountancy programs.**

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. **Yes / No** Do the proposed modifications result in a change to the assessment plan?

 *If yes, please complete the Assessment section of the proposal*

NO

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #19 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

**The following learning goals guide program and course outcomes in B.S. in Accounting program:** Revised Fall, 2015.

1. Written Communication: Students will be able to demonstrate the ability to communicate accounting information effectively in written communication.  Effective communication includes coherence, clarity, conciseness, appropriate grammar, spelling, writing style, and presentation.

2. Technology: Students will be able to use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders.

3. Critical Thinking: Students will demonstrate the ability to think critically about accounting issues and topics. Critical thinking skills include the identification of an issue in context, analysis of appropriate supporting evidence, integration of various positions, identification and assessment of conclusions, and the implications and consequences of decisions.

4. Ethics: Students will be able to make ethical decisions in a professional context.  Students will be able to demonstrate an understanding of the ethical standards that govern the profession.

5. Accounting Knowledge: Students will demonstrate an understanding of accounting and regulatory standards from the areas of financial, managerial, governmental, and tax accounting.

This course will contribute to the following Program Learning Goals:

This course will contribute to the Program Learning Goals of

 **TECHNOLOGY (reinforced), and**

 **CRITICAL THINKING (reinforced).**

1. Considering the indicated program-level learning outcome/s (from question #20), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*





**Course-Level Outcomes**

1. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 1** | Students will be able to identify issues involving big data. |
| Which learning activities are responsible for this outcome? | Reading, lectures, homework |
| Assessment Measure  | Students will be assigned problems involving a data set and will have to identify issues, formulate solutions, and communicate results. They will use their professional judgment to identify issues and will practice using analytical tools that help detect issues hidden in data sets. |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 2** | Students will be able to use software to solve real-world problems. |
| Which learning activities are responsible for this outcome? | Reading, lectures, homework |
| Assessment Measure  | Students will be assigned problems involving a data set and will have to identify issues, formulate solutions, and communicate results. They will use Excel, Analytic Solver (an Excel add-in), and R to formulate their solutions |

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 3** | Students will be able to communicate the results of their analysis using charts and graphs. |
| Which learning activities are responsible for this outcome? | Reading, lectures, homework |
| Assessment Measure  | Students will be assigned problems involving a data set and will have to identify issues, formulate solutions, and communicate results. They will present their results in a format that a non-technical audience will comprehend, and will use tools such as Excel to prepare charts and graphs for inclusion in the presentation. |

*(Repeat if needed for additional outcomes)*

**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.** **Items marked in Green Bold were approved by the UCC in September, 2019.****Items marked in Blue Bold are proposed.** |

**Major in Accounting**

**Bachelor of Science**

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

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| **University Requirements:** |  |
| See University General Requirements for Baccalaureate degrees (p. 44)*(For Neil Griffin College of Business requirements, see p. 133)* |  |
| **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. 89)**Students with this major must take the following:***MATH 2143, Business Calculus with a “C” or better* ***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:**Students must maintain a minimum GPA of 2.5 **AND** a grade of at least a “C” for each course in the major. | **Sem. Hrs.** |
|  **CIT 2033, Programming Fundamentals** | **3** |
| **CIT 3533, Microcomputer Applications II** | **3** |
| ACCT 3003, Intermediate Accounting I | 3 |
| ACCT 3013, Intermediate Accounting II | 3 |
| **~~ACCT 3033, Intermediate Accounting III~~** | **~~3~~** |
| ACCT 3053, Cost Accounting with a Managerial Emphasis | 3 |
| ACCT 4013, Tax Accounting I | 3 |
|  **ACCT 4023, Advanced Accounting and International Issues** | **3** |
| ACCT 4033, Accounting Information Systems | 3 |
| ACCT 4053, Auditing I | 3 |
|  **ACCT 4113, Tax Accounting II** | **3** |
| ACCT 4123, Government and Not-For-Profit Accounting | 3 |
|  ***ACCT 4133 – Accounting Statistics*** | ***3*** |
|  **ACCT 4183, Accounting Analytics** | **3** |
| LAW 4043, Law of Business Organizations | 3 |
| **~~Upper-level Accounting Electives~~*****~~ACCT 3063, Hospitality Accounting, ACCT 4153, Fraud Examination, ACCT 430V, Special Problems in Accounting and ACCT 478V, Internship in Accounting MAY NOT be used to satisfy the Accounting Electives.~~*** | **~~6~~** |
| **Sub-total** | **~~33~~** 42 |
| **Electives:** | **Sem. Hrs.** |
| Electives | **~~10~~** 1 |
| **Total Required Hours:** | **120** |

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The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

Neil Griffin College of Business

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 organizations. 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 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 accounting process, and inventory valuation procedures. Prerequisites, ACCT 2133, 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 3003 with a grade of C or better. Spring, Summer. Fall.

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 information 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 2133 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 3033 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 4053 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. Fall.

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 transactions, 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 resolved. Prerequisites, ACCT 2133, MATH 2143, STAT 3233, and CIT 1503; all with “C” or better. Spring.

ACCT 4163. Estate Planning and Taxation Introduction to estate planning, including transfer of different types of property during life and at death, documents used in estate planning, and taxation of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

ACCT 4183. Accounting Analytics Analysis of data analytics and big data technologies related to accounting to help answer business questions, shape corporate strategy, forecast financial trends, and combat fraud. Prerequisite, ACCT 4053 with a C or better. Fall.

ACCT 430V. Special Problems in Accounting Individual problems or topics in accounting arranged in consultation with the instructor. Must be approved by department chair. Demand.

ACCT 478V. Internship in Accounting Provides practical financial, managerial, or not for profit experience through work in a meaningful capacity. Prerequisite, 12 hours of accounting above the introductory level and approval of departmental chair. Fall, Spring, Summer.

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