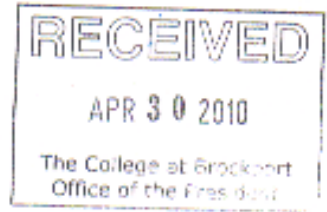




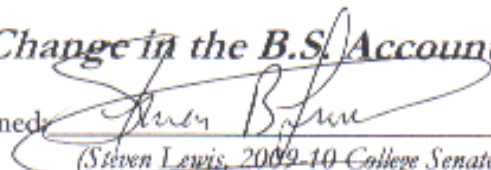
350 New Campus Drive
 Brockport, New York 14420
 585-395-2586 * 585-395-2246 (fax)
 senate@brockport.edu
 brockport.edu/collegesenate

**Resolution # 38 2009-2010
 College Senate**

Supersedes Res #: _____

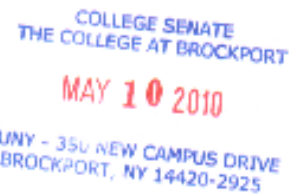


TO: Dr. John R. Halstead, College President
 FROM: The College Senate: *April 19, 2010*
 RE: → I. Formal Resolution (*Act of Determination*)
 II. Recommendation (*Urging the Fitness of*)
 III. Other, For Your Information (*Notice, Request, Report, etc.*)

SUBJ: ***Change in the B.S. Accounting Curriculum*** (*routing #59 09-10UC*)
 Signed:  Date: 4/29/10
 (*Steven Lewis, 2009-10 College Senate President*)

Please fill out the bottom portion and follow the distribution instructions at the end of this page.

TO: Steven Lewis, The College Senate President
 FROM: John R. Halstead, College President



RE: → I. Decision and Action Taken on Formal Resolution (circle choice)
 a. Accepted - Implementation Effective Date: Fall 2010
 b. Deferred for discussion with the Faculty Senate on ___/___/___
 c. Unacceptable for the reasons contained in the attached explanation
 II, III. Response to Recommendation or Other/FYI
 a. Received and acknowledged ___/___/___

b. Comment:
 Signed:  Date: 5/7/10
 (*Dr. John R. Halstead, President, The College at Brockport*)

DISTRIBUTION

Upon approval, the College President will forward copies of resolutions to his staff who will, in turn, forward copies to their staff. The College Senate Office will post resolutions to the College Senate Web at <http://www.brockport.edu/collegesenate/resolutions>.

**COLLEGE SENATE OFFICE
RESOLUTION PROPOSAL COVER PAGE**

| | |
|---|---|
| Routing Number <i>Routing # assigned by Senate Office</i> | #59 09-10 UC <i>Use routing number and title in all reference to this proposal.</i> |
| Replaces Resolution | # |

DEADLINE FOR SUBMISSIONS: FEBRUARY 28

Incomplete proposals or proposals received after the deadline may not be reviewed until next semester.

INSTRUCTIONS – please, no multiple attachments – each proposal must be submitted electronically as one document.

- Submit only complete proposals. Include support letters from department chair and dean.
- Proposals must be prepared individually in Word format using committee guidelines available at brockport.edu/collegesenate/proposal.html.
- Fill out this cover page for each proposal and insert it electronically as the front page of your document. (collegesenate/proposal.html)
- Email whole proposal with cover page as one document to senate@brockport.edu and facprez@brockport.edu.
- All updates must be resubmitted to the Senate office with the original cover page including routing number.
- Questions? Call the Senate office at 395-2586 or the appropriate committee chairperson.

1. **PROPOSAL TITLE:** Please be somewhat descriptive, ie. *Graduate Probation/Dismissal Proposal* rather than *Graduate Proposal*.

Change in Curriculum BS Accounting

2. BRIEF DESCRIPTION OF PROPOSAL:

We are proposing two changes to the undergraduate accounting curriculum. First, we would like to drop the Business Law (BUS376) requirement, and replace it with Business Government & Society (BUS378). Second, we would like to drop the Upper Level Finance Requirement.

3. WILL ADDITIONAL RESOURCES AFFECTING BUDGET ARE NEEDED? NO YES EXPLAIN

Possibly: We will have to add two sections of BUS378 per year. We will be able to reduce one section of BUS376. We requested an extra section of an upper-level Finance course (BUS422) for Fall 2010 (and for the future). If that extra upper-level finance course is approved, and if this curriculum change request passes, we will not need the extra section of BUS422 creating a situation in which no additional resources are needed. If the extra section of BUS422 is not approved, the net change will be an increase of one section of BUS376.

4. HOW WILL THIS EFFECT TRANSFER STUDENTS:

No effect

5. ANTICIPATED EFFECTIVE DATE:

Fall 2010

6. SUBMISSION & REVISION DATES: PLEASE PUT A DATE ON ALL UPDATED DOCUMENTS TO AVOID CONFUSION.

| <i>First Submission</i> | <i>Updated on</i> | <i>Updated on</i> | <i>Updated on</i> |
|-------------------------|-------------------|-------------------|-------------------|
| 2/26/10 | 3/17/10 | | |

7. SUBMITTED BY: (contact person)

| <i>Name</i> | <i>Department</i> | <i>Phone</i> | <i>Email</i> |
|-----------------------|--|---|--|
| John D. Keiser, Ph.D. | Business Administration and Economics | Tel: (585) 395-5530 Fax: (585) 395-2542 | jkeiser@brockport.edu |

8. COMMITTEES TO COPY: (Senate office use only)

| Standing Committee | Forwarded For Approval To | Dates |
|---|----------------------------------|-------------------|
| <input type="checkbox"/> Enrollment Planning & Policies | Committee for approval | 3/3/10, 3/17/10 |
| <input type="checkbox"/> Faculty & Professional Staff Policies | Executive Committee | 3/29/10 |
| <input type="checkbox"/> General Education & Curriculum Policies * | GED to Vice Provost | |
| <input type="checkbox"/> Graduate Curriculum & Policies | Senate | 4/5/10, vote 4/19 |
| <input type="checkbox"/> Student Policies | College President | 4/30/10 |
| <input checked="" type="checkbox"/> Undergraduate Curriculum & Policies | OTHER | |
| * follow special Gen Ed procedures for submission of General Education proposals at "How to Submit Proposals" on our Website. | | |
| REJECTED -WITHDRAWN | | |

NOTES:

TO: College Senate

FROM: P. Michael Fox, PhD
Vice Provost for Academic Affairs
Acting Dean for Business Administration & Economics

DATE: March 15, 2010

RE: Support for Resolution #59 regarding changes to Accounting curriculum

I have examined the changes proposed by the Department of Business Administration & Economics for the Accounting curriculum. The department's rationale for these proposed changes seems well thought out and defensible as improvements to the program.

I can support these changes and recommend that the College Senate approve the resolution as submitted.

Current B.S. in Accounting

| Course Number | Course Title | Credit Hours |
|--|---|---------------------|
| Entrance Requirements: | | |
| QIS 106 | End-User Computing | 3 |
| EON 201 | Introduction to Microeconomics | 3 |
| EON 202 | Introduction to Macroeconomics | 3 |
| EON 204 | Introduction to Statistics (or equivalent: MTH 243, SOC 202) | 3 |
| MTH 221 | Calculus (may substitute MTH 201 Calculus I) | 3 |
| ACC 281 | Introduction to Financial Accounting | 3 |
| ACC 282 | Introduction to Managerial Accounting | 3 |
| | Total Entrance Requirements | 21 |
| Co-requisites: | | |
| ACC 283 | Introduction to Accounting Information Systems and Software | 3 |
| EON 304 | Intermediate Statistics | 3 |
| ENL 308 | Business Writing | 3 |
| EON 301 EON 302 EON 305 BUS 461 | And one (1) of the following: Intermediate Microeconomics Intermediate Macroeconomics Managerial Economics Production and Operations Management | 3 |
| | Total Co-Requisites | 12 |
| Business Core: | | |
| BUS 325 | Principles of Finance | 3 |
| BUS 335 | Principles of Marketing | 3 |
| BUS 345 | International Business Environment | 3 |
| BUS 366 | Organizational Behavior | 3 |
| BUS 375 | Business Law I | 3 |
| BUS 376 | Business Law II | 3 |
| BUS 475 | Strategic Management | 3 |
| BUS 420 BUS 421 BUS 422 EON 321 | And one (1) of the following: Short-Term Financial Management Investment Analysis and Portfolio Management Corporate Financial Policy Money and Banking | 3 |
| | Total Business Core | 24 |
| Upper-Level Accounting Courses: | | |
| ACC 385 | Intermediate Accounting I | 3 |
| ACC 386 | Intermediate Accounting II | 3 |
| ACC 388 | Cost Accounting | 3 |
| ACC 485 | Federal Income Tax I | 3 |
| ACC 486 | Advanced Accounting | 3 |
| ACC 487 | Auditing | 3 |
| ACC 488 | Federal Income Tax II | 3 |
| | Total Upper-Level Accounting Courses | 21 |
| | Required Finance Elective | |
| | Total Credits for Major | 78 |

Proposed BS in Accounting

| Course Number | Course Title | Credit Hours |
|--|---|--------------|
| Entrance Requirements: | | |
| QIS 106 | End-User Computing | 3 |
| EON 201 | Introduction to Microeconomics | 3 |
| EON 202 | Introduction to Macroeconomics | 3 |
| EON 204 | Introduction to Statistics (or equivalent: MTH 243, SOC 202) | 3 |
| MTH 221 | Calculus (may substitute MTH 201 Calculus I) | 3 |
| ACC 281 | Introduction to Financial Accounting | 3 |
| ACC 282 | Introduction to Managerial Accounting | 3 |
| | Total Entrance Requirements | 21 |
| Co-requisites: | | |
| ACC 283 | Introduction to Accounting Information Systems and Software | 3 |
| EON 304 | Intermediate Statistics | 3 |
| ENL 308 | Business Writing | 3 |
| EON 301 EON 302 EON 305 BUS 461 | And one (1) of the following: Intermediate Microeconomics Intermediate Macroeconomics Managerial Economics Production and Operations Management | 3 |
| | Total Co-Requisites | 12 |
| Business Core: | | |
| BUS 325 | Principles of Finance | 3 |
| BUS 335 | Principles of Marketing | 3 |
| BUS 345 | International Business Environment | 3 |
| BUS 366 | Organizational Behavior | 3 |
| BUS 375 | Business Law I | 3 |
| BUS 378 | Business, Government & Society | 3 |
| BUS 475 | Strategic Management | 3 |
| | Total Business Core | 21 |
| Upper-Level Accounting Courses: | | |
| ACC 385 | Intermediate Accounting I | 3 |
| ACC 386 | Intermediate Accounting II | 3 |
| ACC 388 | Cost Accounting | 3 |
| ACC 485 | Federal Income Tax I | 3 |
| ACC 486 | Advanced Accounting | 3 |
| ACC 487 | Auditing | 3 |
| ACC 488 ACC 489 | And one (1) of the following: Federal Income Tax II Accounting for Not-For-Profit Entities | 3 |
| | Total Upper-Level Accounting Courses | 21 |
| | Total Credits for Major | 75 |

Brief rationale for changes

1. We would like to drop the Business Law II (BUS376) requirement and replace it with Business, Government & Society (BUS378). We are doing this for several reasons. First, students who pursue the MS programs in Accounting will take Business Law for Executives (BUS 676) which covers much of the same content of BUS376. BUS378 is required of all other BS Business majors, so this change aligns Accounting students more closely with other Business students. Next, requiring BUS378 will be good for our accreditation efforts. We use BUS378 as the course covering Business Ethics (a requirement for AACSB accreditation). Requiring BUS378 for the Accounting major assures our Accounting students will now be exposed to a broader range of Business Ethics issues. Accounting students now receive Accounting ethics issues integrated within the accounting courses.
2. We would also like to drop the upper level Finance Elective currently required. Students pursuing the MS programs in Accounting will take Corporate Finance for Managers (BUS 625).
3. Lastly, we would like to change ACC488 (Federal Tax II) from a required course to an upper level Accounting elective and add ACC 489 Accounting for Not-for-Profit Entities as an additional upper-level accounting elective. Instead of taking seven required upper-level accounting courses, students will take six required courses and choose between one of the two electives. This adds flexibility to our accounting curriculum and gives students more variety in the courses they take. Also, the nonprofit sector is rapidly growing, and offering a more regular not-for-profit accounting course would be very helpful for our students.

Description of any new courses:

We are requesting no new courses, although we will have to offer ACC 489 Accounting for Not-for-Profit Entities more regularly than we are now.

Staffing Issues:

We will have to offer an extra section of BUS 378 each semester. However, we will be able to drop one section of BUS 376 per year. There will probably be a net increase of one section per year with this change.

Academic administration commentary

Letter of recommendation from chair (attached)

Letter of recommendation from Dean of School (this packet has been sent to Michael Fox)

Resources, Facilities that may be needed to implement the program:

Not applicable

Letters of support

Not applicable

To: College Senate Office
From: John Keiser
Date: February 26, 2010
Re: Curriculum Change for BS in Accounting

Recently, our Accounting Area has requested a change to the BS degree in Accounting. As per Departmental guidelines, our Curriculum Committee has approved the request, and the faculty voted unanimously to support the changes. I fully concur with the proposed changes.

1. We would like to drop the Business Law II (BUS376) requirement and replace it with Business, Government & Society (BUS378). We are doing this for several reasons. First, students who pursue the MS programs in Accounting will take Business Law for Executives which covers much of the same content of BUS376. BUS378 is required of all other BS Business majors, so this change aligns Accounting students more closely with other Business students. Next, requiring BUS378 will be good for our accreditation efforts. We use BUS378 as the course covering Business Ethics (a requirement for AACSB accreditation). Requiring BUS378 for the Accounting major assures our Accounting students will now be exposed to a broader range of Business Ethics issues. Accounting students now receive accounting ethics issues integrated within accounting courses.
2. We would also like to drop the upper level Finance Elective currently required. Students pursuing the MS programs in Accounting will take Corporate Finance.
3. Lastly, we would like to change ACC488 (Federal Tax II) from a required course to an upper level Accounting elective and add ACC 489 Accounting for Not-for-Profit Entities as an additional upper-level Accounting elective. Instead of taking seven required upper-level Accounting courses, students will take six required courses and choose between one of the two electives. This adds flexibility to our Accounting curriculum and gives students more variety in the courses they take. Also, the nonprofit sector is rapidly growing, and offering a more regular not-for-profit Accounting course would be very helpful for our students.

If you have any questions, regarding these requested changes, I invite you to contact me directly.

