

Proposal Status: Workflow Started

FULL PROPOSAL: Substantive Change(s) to a Course

Title of proposal (must begin with department abbreviation): ACC

Place an X next to the ones that apply:

<input type="checkbox"/>	Significant modification of course content by the addition or removal of topics embodied in the original course proposal.
<input type="checkbox"/>	Changing the course number by multiples of 1000 (e.g., 1230 to 2230 or 4320 to 3320)
<input type="checkbox"/>	Changing the credit hours awarded for the course
<input checked="" type="checkbox"/>	Changing course prerequisites or corequisites
<input type="checkbox"/>	Creating a new course

Effective date: Fall 2015

Contact information:

Spokesperson Name: John trussel	Department: ACC
Building: Fletcher	Office Number: 400-G
Phone Extension: 4770	Email: John-Trussel@utc.edu

Faculty of the originating department approved this proposal on 10-1-14 (date)
by a vote of 10 aye votes; 0 nay votes; 0 abstentions; 0 eligible voting members absent

1. Description of proposed changes

ACC - Minimum grade requirement in 3000/4000 level courses

The Accounting Department proposes to require a minimum grade of C in all ACC 3000 or above level courses that are prerequisites for other ACC 3000 or above courses. The requirement that students have a B in ACC 2010 and a B in ACC 2020 to enroll in certain ACC 3000 level courses remains unchanged.

2. Rationale for requested change

Include any information and/or data which is being used to justify the change(s)

The Accounting program has a progressive curriculum, in that for students to be successful in an ACC course, they must be proficient in the ACC topics taught in the preceding or prerequisite courses. Successful completion and sound understanding of the ACC topics in a prerequisite course are vital to a student's success in classes moving forward. It has been the ACC department's experience that students who do not earn at least a "C" in the upper level ACC courses that are prerequisites for other ACC 3000 or above courses, will not have the necessary skills and knowledge to be able to complete the succeeding courses.

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3. Current course as listed in the Catalog

Prefix: ACC	Number: 3060, 3070, 4010, 4060, 4070, 4080, 4110
Title: Various	Credit Hours: 3
Prerequisites: See course descriptions	Co-Requisites:
Cross-listed courses:	

4. Current course description as listed in the Catalog

ACC 3060 - Budgeting

(3) Credit Hours

Cost accounting by standard costs. Cost analysis and cost distribution reports emphasized. Methods and procedures in the preparation and execution of master and special budgets for industrial and commercial enterprises. Summer semester. Prerequisite: ACC 3050, junior standing or ACC 2020 and department head approval. Differential course fee will be assessed.

ACC 3070 - Federal Tax Accounting

(3) Credit Hours

Fundamentals of federal income tax with major emphasis upon tax law and regulations applicable to individuals. Every semester. Prerequisite: ACC 3000 and BUS 3350, junior standing; or department head approval. Differential course fee will be assessed.

ACC 4010 - Advanced Accounting

(3) Credit Hours

Theory of business combinations and preparation of consolidated financial statements; accounting for foreign currency translations, and partnerships. Spring semester. Prerequisite: ACC 3010, MGT 2120, junior standing; or department head approval. Differential course fee will be assessed.

ACC 4060 - Advanced Managerial Accounting

(3) Credit Hours

An investigation of alternative managerial accounting models available for planning, controlling, and evaluating operating and capital expenditures. Including investigations of the assumptions, behavioral implications, quantitative methodologies, and controversial issues in current and proposed managerial accounting models. On demand. Prerequisites: ACC 3050, FIN 3020, junior standing; or department head approval. Differential course fee will be assessed.

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ACC 4070 - Governmental Accounting

(3) Credit Hours

Accounting systems of institutions and various governmental units. Fund transactions, revenues and expenditures, appropriations, and form and content reports. Fall and spring semesters. Prerequisite: ACC 3000, junior standing; or department head approval. Differential course fee will be assessed.

ACC 4080 - Accounting Information Systems

(3) Credit Hours

This course provides an introduction to accounting information systems concepts. Emphasis is on the definition of accounting information, current accounting technology, the systems development life cycle, systems controls, accounting transaction cycles and related documents and files. Every semester. Prerequisites: MGT 1000 or CPSC 1000; ACC 3000 and ACC 3050, or ACC 3120, junior standing; or department head approval. Differential course fee will be assessed.

ACC 4110 - Taxation of Corporations and Partnerships

(3) Credit Hours

Fundamentals of federal income tax laws covering the formation, liquidation and reorganization of corporations and partnerships. Emphasis is placed on the federal income tax laws as they relate to both the entity and the owner. Fall and spring semesters. Prerequisite: ACC 3010 and ACC 3070, junior standing; or department head approval. Differential course fee will be assessed.

5. Proposed new course as it will be listed in the Catalog

Prefix: ACC	Number: 3060, 3070, 4010, 4060, 4070, 4080, 4110
Title: Various	Credit Hours: 3
Prerequisites: See descriptions	Co-Requisites:
Cross-listed courses:	

6. Proposed new description and program requirements to be listed in the Catalog (catalog copy)

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ACC 3060 - Budgeting

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7. What is the instructional method for the course (Please select one)?
Lecture - Face-to-face Classroom Instruction
8. How will this course be graded (Please select one)?
Standard letter grade
9. What are the pedagogical objectives of the course?
N/A
10. Outline the student learning outcomes—a statement of the minimum expectations of students as they complete the course. You must list at least three outcomes.
N/A
11. How will students be assessed on the learning outcomes?
N/A
12. If this course changes the program curriculum map, please attach a copy of the updated curriculum map here.
Please see the direction at the end of this proposal for how to upload your curriculum map document.
13. Provide additional information about the course including (a) how often the course is to be offered, (b) who will be the routing instructor or course coordinator, and (c) what steps will be taken by the department to ensure its continued coverage (current expertise and interest within the department).
N/A

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14. Will the proposed changes require a change to the Clear Path Showcase (4-year plan)? If yes, please attach both current and revised clear path documents.
Please see the directions at the end of this proposal for how to upload your clear path document.

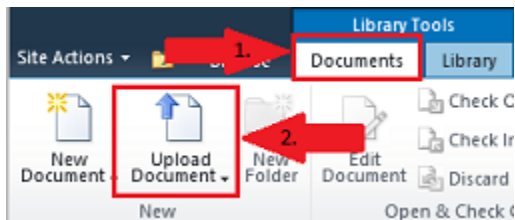
15. How will the proposed changes impact the ability of students to complete the degree requirements in a timely manner, and how will the proposed changes impact requirements in other departments or programs?
The proposed change might require some students to repeat a course, but overall it will help students be better prepared for succeeding course and enable them to complete those courses and the program in a more timely manner. This proposal will not impact the requirements in other departments or programs.

16. Will a laboratory/studio fee or other course fee be assessed? If yes, include a rationale for the fee assessment.
No

17. Does this change require new resources from the originating department or other departments (including the library)? If yes, please explain.
No

Direction for uploading supporting documents:

1. To upload your model syllabus to the folder for your proposal go to <https://spaces.utc.edu/sites/UndergraduateProposal>.
2. Next, click on the name of your proposal under "My Proposals".
3. Click the "Documents" tab and then click the "Upload Document" tab.

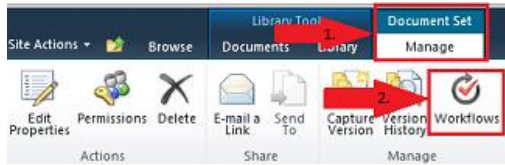


Important: After completing your proposal you must start the *Curriculum Proposal Workflow*.

To begin workflow:

1. Click on the name of your proposal below.
2. Next, click the "Document Set Manage" tab in the ribbon at the top of the page and select the "Workflows" button.

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3. Under "Start a New Workflow" click "Curriculum Proposal Workflow" and then click the "Start" button.

Workflow Sequence for Full Proposal – Course Changes

1. Department Head
2. College Curriculum Committee
3. College Dean
4. Other Areas Affected (If any)
5. Records Office
6. Associate Provost
7. Provost (if a fee will be assessed)
8. Faculty Senate Curriculum Committee
9. Faculty Senate