PROPOSAL SCC #99/00-133

CURRICULUM PROPOSAL FORM 1999-2000

NON-GENERAL EDUCATION PROCESS A

***DEADLINES: Deadline dates for 1999/2000 submissions: Regular proposals: October 22, 1999 to be implemented in Fall 2000; Short-Term proposals: December 10, 1999 to be implemented in Fall, 2000; Regular proposals February 18, 2000 to be implemented in Spring, 2001; March 24, 2000 for short-term courses to be implemented in Spring 2001.**

PROPOSAL TITLE: Changes in Course Prerequisites within Accounting Major

SPONSOR(S): Carol N. Welsh and George C. Romeo

DEPARTMENT: Accounting & Finance

COLLEGE: Business

IF LAS CHECK ONE: ___ **History/Humanities** ___**Math/Sciences** ___**Social/Behavioral Sciences**

Check one: _x_**Undergraduate** ____**Graduate**

THE ATTACHED *NON-GEN-ED* PROPOSAL IS BEST DESCRIBED BY THE ITEM(S) CHECKED.

____New non-gen-ed course

____Short-term non-gen-ed course

_X_Minor curricular changes (fewer than three) to:

- _X_existing non-gen-ed courses
- _____non-gen-ed degree requirements
- _____major
- _____ minor, specialization, concentration, track, certificate program

DEPARTMENT
(Signature indicates approval)

2/2/00

Dept. Curriculum Chair / Date

2/22/00

Dept. Chairperson / Date

ACADEMIC DEAN

Approved ___ Not Approved_____ Comments:

Dean's Signature/Date

COLLEGE CURRICULUM COMMITTEE

Date of open hearing (if necessary) _____ Approved ✓ Not Approved _____

Comments:

Signature of College Chair/Date: [illegible] 4/1/02

UNIVERSITY CURRICULUM COMMITTEE

Date Received/Processed 5/1/02

Comments:

Curriculum Chair Signature [illegible] Date Announced At Senate 5/1/02

EXECUTIVE VICE PRESIDENT/PROVOST

Approved ✓ Not Approved _____ If no, reasons are as follows:

Student Credit Hours _____ Faculty Load Hours _____ Equalized Credit Hours _____

Official Copy & Approval Sheet Filed (Date): _____ Executive VP/Provost Signature/Date [illegible] 5/22/02

REGISTRAR

Date Approved Course Description Received _____ Hegis Taxonomy & Course Number Assigned _____

Registrar Signature/Date [illegible]

NOTIFICATION FORWARD

✓ Senate Curriculum Committee Chairperson ✓ Academic Dean(s)

_____ Department Chairpersons ✓ Registrar _____ Sponsor(s)

MINOR CURRICULAR CHANGE

Changes in Course Prerequisites within B. S. in Accounting Major

I. Details

A. Change Requested

Please see attached for prerequisite changes in Accounting Major courses.

B. Sponsors

Carol N. Welsh and George C. Romeo, Department of Accounting & Finance

II. Rationale

A. Need

1. The curriculum code for the BS in Accounting is 0503 and for the Accounting Specialization is 0502. Since the Accounting Specialization will be phased out over the next two/three years, the Accounting course numbers will be changed to the 0503 code. However, to be sure the prerequisite course numbers will be accepted for both programs, we request OR to be used for each course.

2. In accordance with the Standards for Accreditation of Business Administration programs of AACSB – The International Association for Management Education, no student will be permitted to enroll in upper division courses (level 300 and higher) offered by the College of Business unless he or she (1) is a Business Administration or Accounting Major, (2) is pursuing a Business Minor, (3) is taking an upper division course as a recommended elective as part of a major program offered by another College of Rowan University, or (4) is taking an upper division course as a non-matriculated student for transfer to another academic institution.

B. Impact on Program

Will eliminate the need for most Prerequisite Waiver Forms.

Prerequisite Changes for B. S. in Accounting Major Courses

1. From: 0503.310 Intermediate Accounting I
(Prerequisite: 0502.211)

To: 0503.310 Intermediate Accounting I
(Prerequisites: 0502.211 or 0503.211 and Junior Standing as a Business or Accounting Major)

2. From: 0503.311 Intermediate Accounting II
(Prerequisite: 0502.310)

To: 0503.311 Intermediate Accounting II
(Prerequisites: 0502.310 or 0503.310 and Junior Standing as a Business or Accounting Major)

3. From: 0503.426 Cost Accounting
(Prerequisite: 0502.211)

To: 0503.426 Cost Accounting
(Prerequisites: 0502.211 or 0503.211 and Junior Standing as a Business or Accounting Major)

4. From: 0502.316 Concepts in Federal Taxation
(Prerequisite: 0502.310)

To: 0503.316 Concepts in Federal Taxation
(Prerequisites: 0502.310 or 0503.310 and Junior Standing as a Business or Accounting Major)

5. From: 0502.314 Individual Taxation
(Prerequisite: 0502.311)

To: 0502.314 Individual Taxation
(Prerequisites: 0502.311 or 0503.311 and Junior Standing as a Business or Accounting Major)

6. From: 0502.315 Partnership and Corporate Taxation
(Prerequisite: 0502.314)

To: 0502.315 Partnership and Corporate Taxation
(Prerequisites: 0502.314 and Senior Standing as a Business or Accounting Major)

7. From: 0503.400 Supervised Internship in Accounting
(Prerequisite: 0502.310)

To: 0503.400 Supervised Internship in Accounting
(Prerequisites: 0502.310 or 0503.310 and Senior Standing as an Accounting Major)

8. From: 0503.409 Auditing Theory
(Prerequisites: 0502.311 and 1702.260)

To: 0503.409 Auditing Theory
(Prerequisites: 0502.311 or 0503.311, 1702.260 and Senior Standing as a Business or Accounting Major)

9. From: 0503.410 Auditing
(Prerequisites: 0502.311 and 1702.260

To: 0503.410 Auditing
(Prerequisites: 0502.311 or 0503.311, 1702.260 and Senior Standing as a Business or Accounting Major)

10. From: 0502.413 Advanced Accounting I
(Prerequisite: 0502.311)

To: 0502.413 Advanced Accounting I
(Prerequisites: 0502.311 or 0503.311 and Senior Standing as a Business or Accounting Major)

11. From: 0502.414 Advanced Accounting II
(Prerequisite: 0502.413)

To: 0502.414 Advanced Accounting II
(Prerequisites: 0502.413 and Senior Standing as a Business or Accounting Major)

12. From: 1498.400 Law for Accountants
(Prerequisites: Senior Standing, 1498.242)

To: 1498.400 Law for Accountants
(Prerequisites: 1498.242 and Senior Standing as a Business or Accounting Major)