



PROCESS A NON-GENERAL EDUCATION ~ CURRICULUM PROPOSAL

SCC #02-03- 1117 (2)

Deadlines:

Regular proposals: October 18, 2002 to be implemented Fall 2003; Short-Term proposals: December 6, 2002 to be implemented Fall 2003
Regular proposals: February 14, 2003 to be implemented Spring 2004; March 21, 2003 short-term courses to be implemented Spring 2004

PROPOSAL TITLE: Change of Under-Graduate Course Requirements in Accounting--Requiring Advanced Accounting (0503.4XX) and Integrative Accounting Seminar (0503.4XX)

Sponsor(s): Accounting Faculty E-Mail: _____ Ext: _____
Contact: Stephanie Weidman E-Mail: weidman@rowan.edu Ext: 3475

E-Mail: _____ Ext: _____

DEPARTMENT: Accounting & Finance Department

COLLEGE: College of Business

If Liberal Arts & Sciences CHECK : History/Humanities Math/Sciences Social/Behavioral Sciences

UNDERGRADUATE GRADUATE

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

- New non-gen-ed course
- Non-gen-ed degree requirements
- Short-term non-gen-ed course
- Major
- Minor curricular changes (fewer than three)
- Minor, specialization, concentration, track, certificate program
- Existing non-gen-ed course

The following signatures REPRESENT APPROVAL

Department Chair: [Signature] Date: 10/17/02
Department Curriculum Chair: Stephanie M Weidman Date: 10/17/02
Academic Dean: [Signature] Date: 10/17/02
College Curriculum Chair: _____ Date: _____

College Curriculum Committee OPEN HEARING Date: 12/11/02 Approved [Signature] Not Approved _____

UNIVERSITY CURRICULUM COMMITTEE

Senate Curriculum Chair Signature: [Signature] Date: Senate Announcement/Vote: _____

Comments: _____

EXECUTIVE VICE PRESIDENT/PROVOST Signature: [Signature] Date: 4/25/03

Requires impact study on graduation rates after the 2 years
 Approved ~ Not Approved due to the following: Student Cr Hrs Faculty Load Hrs Equalized Cr Hrs

REGISTRAR

Date: 06/03/03 Course Description Received & Approved ~ Hegis Taxonomy & Course #: _____

Registrar Signature: [Signature]

NOTIFICATION FORWARD

SCC Chair Academic Dean Department Chair Registrar _____ Sponsor(s) _____

D.A.P., Adm. I.R. - adms TM 6/10/03

MINOR CURRICULUM CHANGE-
Change of Under-Graduate Course Requirements in Accounting--Requiring Advanced Accounting (0503.4XX) and Integrative Accounting Seminar (0503.4XX)

1. Details

a. Change Requested:

Change of required courses in under-graduate Accounting program:

From: Non-Business Requirements: Foreign Language (2 courses)
 OR Computer Science (2 courses)

To: Required Courses in Specialization—Advanced Accounting (0503.4XX)*
 AND Integrative Accounting Seminar (0503.4XX)*

b. Sponsors:

Accounting Faculty
 (Contact Person: Stephanie Weidman, Chair Curriculum Committee)
 Department of Accounting and Finance

c. Implementation:

Starting Fall Semester, 2003

2. Rationale:

a. Statement of “Need” for Such a Change:

Recent changes in New Jersey’s requirements to sit for the Uniform Certified Public Accountant Examination specify that candidates for licensure may take the exam upon completion of a Bachelor’s degree. This reverses an earlier change that had required 150 credit hours in order to qualify to sit for the exam. The present course proposals bolsters the undergraduate Accounting Program with coverage of essential topics and integrative skills, so that students graduating from Rowan’s Accounting Program with a Bachelor’s degree may be adequately prepared to sit for the CPA exam.

These courses replace the current requirements for students to take either two intermediate level foreign language courses OR two computer science courses (other than Computer Literacy and Computing Environments). The present requirements do not adequately prepare Accounting students to sit for the CPA exam.

*Course Proposals for these two new courses are being concurrently submitted with this Minor Curriculum Change.

b. Statement of Curricular Effect:

Advanced Accounting and Integrative Accounting Seminar will become required courses at the undergraduate level, replacing the current requirements for two non-business electives, as detailed above. In order to maintain a sufficient proportion of non-business courses in the undergraduate Accounting program (i.e., 50%), 6 of the 9 Electives must be non-business courses. See attached requirements.

3. Letters of Consultation

The chairpersons of the Foreign Language Department and the Computer Science Department have been consulted regarding this change. Letters of Consultation are included with this proposal.

Current BS in Accounting Program

	Credits
General Education	
Communications	9
Math & Science	13
Social & Behavioral Science	9
History/Humanities/Language	9
Arts	3
General Education Electives	5
Free Electives	9
Non-Business Requirements	12
Communications	
Statistics II	
Foreign Language (2 courses)	
OR Computer Science (2 courses)	
Business Core	30
Accounting and Finance Requirements	21
Intermediate Accounting I	
Intermediate Accounting II	
Cost Accounting	
Concepts in Federal Taxation	
Auditing	
International Financial Management	
Law for Accountants	

Proposed BS in Accounting Program

	Credits
General Education	
Communications	9
Math & Science	13
Social & Behavioral Science	9
History/Humanities/Language	9
Arts	3
General Education Electives	5
Electives (6 non-business)	9
Non-Business Requirements	6
Communications	
Statistics II	
Business Core	30
Accounting and Finance Requirements	27
Intermediate Accounting I	
Intermediate Accounting II	
Cost Accounting	
Concepts in Federal Taxation	
Auditing	
International Financial Management	
Law for Accountants	
Advanced Accounting*	
Integrative Accounting Seminar*	

*Subject of other Curriculum Proposals, being submitted concurrently.

7/5

From: Seth Bergmann
To: Weidman, Stephanie M.
Date: 10/17/02 2:11PM
Subject: Re: Letters of Consultation

Stephanie,

Accounting and Finance proposes to eliminate the requirement of two Computer Science courses (beyond Computer Literacy and Computing Environments) for Accounting majors. Thank you for consulting with the Computer Science Department on this curriculum change.

"Beyond" Computer Literacy and Computing Environments generally implies programming. I can see no reason why Accounting students should be taking extensive programming courses. They typically do not take to this subject well, making for a difficult situation for both faculty and students. Your proposed change may also help to alleviate the severe overcrowding in some of our classes. The severe overcrowding results from insufficient resources.

I support the proposed change.

Sincerely,

in this area, as compared with Computer Science students, and they
>>> Stephanie M. Weidman 10/17/02 12:23PM >>>

Dear Seth,

I am writing to you in my role as chair of the Accounting & Finance Department Curriculum Committee Chair to request a Letter of Consultation from you regarding the attached curriculum change proposal.

The Accounting faculty has decided that in order to better prepare our students to sit for the CPA exam with an undergraduate degree, we need to move some of the credits that were previously allocated to non-business requirements back into the Specialization bank of courses. The result is to eliminate the requirement for Accounting students to take either two intermediate level Foreign Language classes OR two Computer Science classes.

Inasmuch as this change may have some impact on your classes, we thought it advisable to include a Letter of Consultation with the curriculum proposal. We estimate the impact to your courses to be minimal, since we currently have approximately 175 majors (130 juniors and seniors).

Please let me know if you require any additional information. I would be happy to sit down with you to discuss this matter, if you would like. Otherwise, could you please send the Letter to me via email or hardcopy at your earliest convenience? We are going to submit the Curriculum Proposal now in order to meet the October 18 submission deadline, with an indication that the Letters of Consultation will be forthcoming. We hope you do not object to this.

Thank you so much for your help.

Stephanie Weidman

Stephanie M. Weidman, Ph.D.
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CC: Hartley, Stephen J.; Xu



Foreign Languages and Literatures

TO: Stephanie Weidman
Curriculum Committee Chair
Department of Accounting and Finance

FROM: Sonia B. Spencer, Chair *Sonia B. Spencer*
Department of Foreign Languages and Literatures

RE: Language Requirement for Accounting Majors

DATE: November 14, 2002

The elimination of the Foreign Language requirement for Accounting majors will not adversely affect the Department's enrollment numbers. The Elementary I and II and Intermediate I and II levels are highly subscribed. Although we understand that this decision is driven by the increase in requirements for the CPA, we, nevertheless, regret that it had to be taken at this time. Since knowledge of another language is such an important skill and a competitive advantage in the international workplace, we trust that working together we might find some creative ways to encourage Rowan students to use their General Education and Free Electives to increase their foreign language proficiency.

SBS
c: L. Hyson

addition to Computer Literacy and Computing Environments. Both of these choices have proven to be somewhat problematic for accounting students. The new program will be less burdensome for students and better prepare them to sit for the professional certification exams, especially for the Certified Public Accounting exam. The new program will be effective for all newly admitted students, who will be advised accordingly. Current students will be advised that they may elect the new requirements, at their option.

Change of Under-graduate Course Requirements in Accounting (SCC#02-0~~1~~³-115)

- "Reduced flexibility because of increased required courses." (Giles-Gee, 5/14/03) Same response as second bullet above.
- "Require impact studies on graduation rates after two years." (Giles-Gee, 5/14/03)

Graduation rate studies will be incorporated into the Accounting Annual Program Reviews. No negative impact on graduation rates is anticipated from this curriculum change. Furthermore, students have had difficulty completing the intermediate level computer science courses in a timely manner at Rowan University. Many of our students have found it necessary to find suitable courses at other institutions and transfer them in to Rowan in order to graduate in a timely manner.