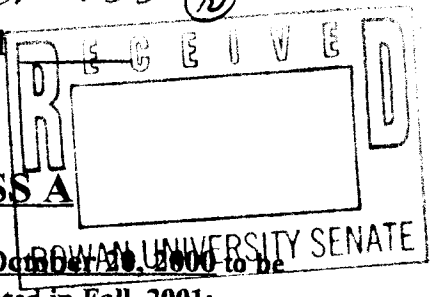


00-01-100 (2)

PROPOSAL SCC #00-01

CURRICULUM PROPOSAL FORM 2000-2001

NON-GENERAL EDUCATION PROCESS A



*DEADLINES: Deadline dates for 2000/2001 submissions: Regular proposals: October 20, 2000 to be implemented in Fall 2001; Short-Term proposals: December 8, 2000 to be implemented in Fall, 2001; Regular proposals February 16, 2001 to be implemented in Spring, 2002; March 23, 2000 for short-term courses to be implemented in Spring 2002.

PROPOSAL TITLE: Seminar and Research in Accounting
SPONSOR(S): George Romeo
DEPARTMENT: Accounting / Finance
COLLEGE: Business
IF LAS CHECK ONE: ___ History/Humanities ___ Math/Sciences ___ Social/Behavioral Sciences
Check one: ___ Undergraduate [X] Graduate

THE ATTACHED NON-GEN-ED PROPOSAL IS BEST DESCRIBED BY THE ITEM(S) CHECKED.
[X] New non-gen-ed course
___ Short-term non-gen-ed course
___ Minor curricular changes (fewer than three) to:
___ existing non-gen-ed course
___ non-gen-ed degree requirements
___ major
___ minor, specialization, concentration, track, certificate program

DEPARTMENT (Signature indicates approval)
M. Romeo Oct. 10, 2000
Dept. Curriculum Chair / Date
Dept. Chairperson / Date

DEMIC DEAN
Approved [X] Not Approved ___ Comments:
Dean's Signature/Date Edward J. McLean 10/15/00

COLLEGE CURRICULUM COMMITTEE

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

Comments:

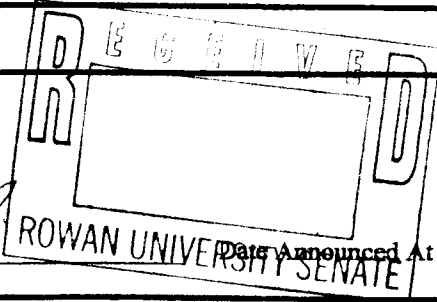
Signature of College Chair/Date: [Signature] 1/31/10

UNIVERSITY CURRICULUM COMMITTEE

Date Received/Processed 2/19/10

Comments:

Curriculum Chair Signature [Signature]



Date Announced At Senate 2-26-10

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 [Signature] 3/5/10

REGISTRAR

Date Approved Course Description Received 3/6/10

Hegis Taxonomy & Course Number Assigned 0503, 505

Registrar Signature/Date [Signature] 3/7/10

NOTIFICATION FORWARD

_____ Senate Curriculum Committee Chairperson

_____ Academic Dean(s)

_____ Department Chairpersons

_____ Registrar

_____ Sponsor(s)

ROWAN UNIVERSITY
College of Business
Department of Accounting and Finance

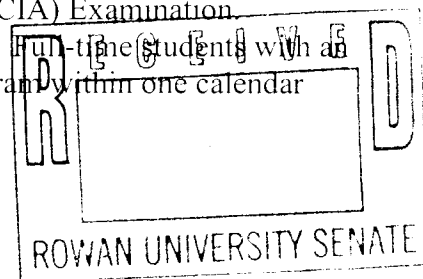
COURSE PROPOSAL
September 30, 2000

1. BACKGROUND DETAILS

- a. Course Title: **Seminar and Research in Accounting**
- b. Sponsor: George Romeo, Department of Accounting/Finance
- c. Credit Hours: 3
- d. Course Level: Graduate
- e. Prerequisites: 15 graduate credits in Accounting
- f. Implementation: To be offered every Spring and during the Summer as needed starting the Summer of 2003.
- g. Curricular Effect: This is a new and required course for the M.S. in Accounting program..
- h. Adequacy of Staff, etc.: The current number and expertise of the faculty are appropriate for this course.
- i. Recommended Library Resources Adequate library resources are available.
- j. Short-term Evaluations Not applicable.

2. RATIONALE

The MS in Accounting program will commence September 2002. The objective of the program is to extend the financial/accounting education of qualified students into advanced study in each of the major areas of the field of accounting. It will provide a broad background that will prepare students for careers in the public, corporate, government, and non-profit areas of accounting. The program will fulfill the 150-credit-hour requirement by the State of New Jersey for the Certified Public Accounting (CPA) examination as well as the Certified Management Accounting (CMA) Examination and the Certified Internal Auditor (CIA) Examination. Students may pursue either a full-time or a part-time course of study. Full-time students with an undergraduate accounting major should be able to complete the program within one calendar year.



Current Program

In the current program, students are required to complete 30 hours of graduate courses as listed below:

Required Courses¹

All of the following Accounting and Law courses: 18 S.H.

- 0503.507 Government and Not-for-Profit Accounting
- 0503.506 Advanced Domestic and International Accounting
- 0503.504 Seminar in Auditing
- 0503.503 Corporate and Partnership Taxes
- 0503.502 Advanced Managerial Accounting
- 0503.505 Law for Accountants

Finance courses: 6 S.H.

- 0504.500 Managerial Finance
- Finance Elective

One of the following three finance courses may be taken as the finance elective:

- 0504.512 Capital Budgeting
- 0504.600 Investments/Portfolio Analysis
- 0504.516 Issues in Finance

Business Electives 6 S.H.

Elective courses permit the MS student to tailor the program to special needs for career development. Electives outside the Rowan Business program must have the approval of the MS program director.

TOTAL..... 30 S.H.

¹ All courses are 3 S.H. unless otherwise noted.

Proposed Program

Proposed Curriculum for the M.S. in Accounting Program

Five of the following	Accounting and Law courses. ²	15 S.H.
0503.507	Government and Not-for-Profit Accounting	
0503.506	Advanced Domestic and International Accounting	
0503.504	Seminar in Auditing	
0503.503	Corporate and Partnership Taxes	
0503.502	Advanced Managerial Accounting	
0503.505	Law for Accountants	

Proposed Required Accounting course:

_____	<i>Seminar and Research in Accounting (Proposed new course; taken upon completion of five accounting/business law courses.)</i>	3 S.H.
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Finance courses:		6 S.H.
0504.500	Managerial Finance Finance Elective	

One of the following three finance courses may be taken as the finance elective:

0504.512	Capital Budgeting	
0504.600	Investments/Portfolio Analysis	
0504.516	Issues in Finance	

Business Electives 6 S.H.

Elective courses permit the MS student to tailor the program to special needs for career development. Electives outside the Rowan Business program must have the approval of the MS program director.

TOTAL..... 30 S.H.

² Note that in the previous model, students were required to take all six of these courses. Thus, the required number of accounting courses will remain the same.

At the present time, there is no capstone course in the M.S. in Accounting program. The course described in this proposal will (1) provide students a focused opportunity to synthesize learning experiences from prior accounting courses, (2) facilitate self-assessment and program assessment prior to program completion, and (3) enhance opportunities for applied research.

3. ESSENCE OF THE COURSE

a. Objectives:

The students will explore and investigate in detail a topic/problem in the accounting field. Ethical dilemmas as well as global perspectives will be integrated within the research to raise the students' consciousness about ethical and global ramifications.

At the end of this course, students will be able to:

1. Develop a framework to evaluate current issues related to professional accounting research.
2. Utilize quantitative, research, and computer skills to prepare and evaluate a major research topic in accounting.
3. Utilize quantitative, research, and computer skills to prepare and evaluate applied professional research.
4. Apply public speaking and writing skills in the preparation and presentation of a major research paper.

b. Topical Outline/Content:

1. Introduction to academic and professional research; relationship to problems in the profession
2. Methodology and the scientific method
3. Internal validity
4. External validity
5. Sample selection
6. Role of assumptions
7. Applied research in financial accounting and reporting

8. Accessing professional literature databases
9. Understanding and researching complex transactions and problems
10. Applied research in tax accounting
11. Advanced Internet tools

c. Evaluation and grading:

Students will be evaluated using the following:

- a. Major research paper
- b. Class participation
- c. Applied research projects
- d. Presentations

d. Course evaluation

Various procedures and outcomes assessments will be used to assess the success of the course in meeting the goals and objectives of the college:

1. Student evaluations,
2. Faculty observations,
3. Departmental and program curriculum review,
4. Survey of alumni, who completed the course,
5. Classroom assessments.

4. RESULTS OF CONSULTATION

There was consultation with the Dean of the Graduate School, September 25, 2000. (See attached letter.)

Course Description (Proposed No. 503.508)

Seminar and Research in Accounting

3 Credits

Graduate

This seminar provides the opportunity for students to improve their professional research skills and advance their own scholarly development in the accounting field. Taken after five graduate accounting and business law courses, it provides a synthesis of prior learning. Students will work collaboratively with the professor and other enrolled students to develop and complete a major research project and other assignments. Topics may include financial, not-for-profit, managerial, auditing, or tax accounting.

Prerequisites: 15 credit hours in Accounting at the graduate level



Dean of The Graduate School

To: Professor George Romeo, Program Advisor
M.S. in Accounting program

From: Dr. Marion Rilling *M. R.*

Subject: Seminar and Research in Accounting

Date: September 26, 2000

Thank you for the opportunity to review the proposal for a new course in the M.S. in Accounting program, **Seminar and Research in Accounting**. This proposal addresses the recommendation of Graduate Council for a capstone course in all graduate programs. My review of your objectives and topics to be covered indicates that this course fully addresses this recommendation. I am pleased to indicate my strong support for the addition of this course to the M.S. in Accounting program.

Best regards.

MR/klh
c: E. Schoen