

**NOT FOR USE FOR CURRICULAR COURSE CHANGES
REQUEST FOR PROGRAM IMPROVEMENTS**

NOTE: Changes to programs may require course changes, which must be processed electronically. Any questions should be directed to Associate Provost David Reinhold at 7-4564 or david.reinhold@wmich.edu

DEPARTMENT: ACTY

COLLEGE: Haworth College of Business

PROPOSED EFFECTIVE FALL YEAR: 2021

PROPOSED IMPROVEMENTS: *Academic Program Proposed Improvements*

- | | | |
|---|---|---|
| <input type="checkbox"/> New degree* | <input type="checkbox"/> New minor* | <input type="checkbox"/> Admission requirements |
| <input type="checkbox"/> New major* | <input type="checkbox"/> Deletion* | <input checked="" type="checkbox"/> Graduation requirements |
| <input type="checkbox"/> New curriculum* | <input checked="" type="checkbox"/> Revised major | <input type="checkbox"/> Change in Title |
| <input type="checkbox"/> New concentration* | <input type="checkbox"/> Revised minor | <input type="checkbox"/> Transfer |
| <input type="checkbox"/> New certificate* | | |

☐ Other (explain**) ** Other:

Title of degree, curriculum, major, minor, concentration, or certificate: Accountancy Major

Chair, Department Curriculum Committee:

Date 09/29/2020

CHECKLIST FOR DEPARTMENT CHAIRS/DIRECTORS

- ☐ For new programs and other changes that have resource implications, the dean has been consulted.
- ☐ When appropriate, letters of support from department faculty are attached.
- ☐ When appropriate, letters of support from other departments in the same college are attached.
- ☐ When appropriate, letters of support from other college deans, whose programs/courses may be affected by the change, are attached.
- ☐ The proposal has been reviewed by HIGE for possible implications for international student enrollment.
- ☐ The proposal is consistent with the departmental assessment plan, and identifies measurable learning outcomes for assessment.
- ☐ Detailed resource plan is attached where appropriate.
- ☐ All questions attached have been completed and supporting documents are attached.
- ☐ The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

Chair/Director:

Date 09.29.2020

CHECKLIST FOR COLLEGE CURRICULUM COMMITTEE

- ☐ The academic quality of the proposal and the faculty involved has been reviewed.
- ☐ Detailed resource plan is attached where appropriate.
- ☐ Consistency between the proposal and the relevant catalog language has been confirmed.
- ☐ The proposal has been reviewed for effect on students transferring from Michigan community colleges. Detailed information on transfer articulation must be included with undergraduate proposals.
- ☐ Consistency between the proposal and the College and department assessment plans has been confirmed.
- ☐ Consistency between the proposal and the College and department strategic plans has been confirmed.
- ☐ All questions attached have been completed and supporting documents are attached.
- ☐ The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

Chair, College Curriculum Committee:

Date

**NOT FOR USE FOR CURRICULAR COURSE CHANGES
REQUEST FOR PROGRAM IMPROVEMENTS**

CHECKLIST FOR COLLEGE DEANS

- ☐ For new programs and proposed program deletions, the provost has been consulted.
- ☐ For new programs, letter of support from University Libraries Dean indicating library resource requirements have been met.
- ☐ When appropriate, letters of support from other college faculty and/or chairs are attached.
- ☐ When appropriate, letters of support from other college deans, whose programs/courses may be affected by the change, are attached.
- ☐ The proposal has been reviewed for implications for accreditation, certification, or licensure.
- ☐ Detailed resource plan is attached where appropriate.
- ☐ All questions attached have been completed and supporting documents are attached.
- ☐ The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

Dean:	Date
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FOR PROPOSALS REQUIRING REVIEW BY:

GSC/USC; EPGC, GRADUATE COLLEGE, and/or FACULTY SENATE EXECUTIVE BOARD

<input type="checkbox"/> Return to Dean		
<input type="checkbox"/> Forward to:	Curriculum Manager:	Date:
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	*needs review by Chair, GSC/USC:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Chair, EPGC:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Graduate College Dean:	Date:
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Faculty Senate President:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	*needs review by Provost:	Date

**NOT FOR USE FOR CURRICULAR COURSE CHANGES
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1. Explain briefly and clearly the proposed improvement:

(A) Changing ACTY 4130 to ACTY 3140 (B-2020-ACTY-6) and adding it as a required course of the major and removing the ECON course requirement for accountancy majors to complete one of the following courses:

- ECON 3200 - Money and Banking Credits: 3 hours
- ECON 3240 - Public Finance Credits: 3 hours
- ECON 3400 - Managerial Economics Credits: 3 hours
- ECON 3450 - Business, Government, and Society Credits: 3 hours
- ECON 4030 - Intermediate Microeconomics Credits: 3 hours
- ECON 4060 - Intermediate Macroeconomics Credits: 3 hours

(B) Add the following courses to the list of electives:

- ACTY 4150 - Governmental Accounting (1 credit hour) (B-2020-ACTY-24)
- ACTY 4980 - Special Topics in Accountancy II (3 credit hours) (B-2020-ACTY-33)
- ACTY 4310 - Special Topics in Accountancy (3 credit hours) (Existing course missing from electives section of current catalog)

2. Rationale. Give your reason(s) for the proposed improvement.

Changing ACTY 4130 to ACTY 3140 and adding it as a required course will improve the accounting major by:

- 1) making it a required course
- 2) moving it to the more appropriate 3000 level (rather than 4000-level course)
- 3) updating the course name and description to better reflect the course and content
- 4) restricting the course to accounting majors, or by departmental approval, to ensure students may enroll in this required course in a timely manner
- 5) updating the course to the 'lecture/lab/discussion' format to allow for additional flexibility

Removing the ECON course requirement allows for the addition of ACTY 3140 as a required course without increasing the total credits required for the major.

Adding ACTY 4150 will give students more flexibility by adding the option of a one-credit governmental accounting class. Accounting majors wishing to pursue their CPA in the state of Michigan have governmental accounting as one of their requirements.

Creating ACTY 4980 and making it both variable in credit hours and repeatable for credit with departmental approval, will give students additional flexibility to meet their needs and interests.

3. Effect on other colleges, departments, or programs. If consultation with others is required, attach evidence of consultation and support. If objections have been raised, document the resolution. Demonstrate that the program you propose is not a duplication of an existing one.

Not applicable (no change)

4. Effect on your department's programs. Show how the proposed change fits with other departmental offerings.

Not applicable (no change)

5. Alignment with college's and department's strategic plan, mission, and vision.

This change aligns with our department's mission by empowering our students to become career-ready accounting professionals.

6. Effects on enrolled students: Are program conflicts avoided? Will your proposal make it easier or harder for students to meet graduation requirements? Can students complete the program in a reasonable time? Show that you have considered scheduling needs and demands on students' time.

These changes will not affect successful completion of the program, and they will improve students' knowledge/skills for entry into the work force by making it a required course.

7. Student or external market demand. What is your anticipated student audience? What evidence of student or market demand or need exists? What is the estimated enrollment? What other factors make your proposal beneficial to students?

Not applicable (no change)

8. Effects on resources. Explain how your proposal would affect department and University resources, including faculty, equipment, space, technology, and library holdings. If proposing a new program, include a letter and/or email of support from the university libraries affirming that the library resource issues have been reviewed. Tell how you will staff additions to the program. If more advising will be needed, how will you provide for it? What will be the initial one-time costs and the ongoing base-funding costs for the proposed program? (Attach additional pages, as necessary.)

Not applicable (no change)

9. List the learning outcomes for the revised or proposed major, minor, or concentration. The department will use these outcomes for future assessments of the program.

The accountancy major will prepare students to become career-ready accounting professionals. Making this course a core requirement will:

1) help improve the data analytical skills of accounting majors

10. Describe how this change is a response to assessment outcomes that are part of a department or college assessment plan or informal assessment activities.

Based on feedback received from recruiters of accountancy students, there is an increased demand for data analytical skills required of accounting professionals.

11. (Undergraduate proposals only) Describe in detail how this change affects transfer articulation for Michigan community colleges. For new majors or minors, describe transfer guidelines to be developed with Michigan community colleges. For revisions to majors or minors, describe necessary revisions to Michigan community college guidelines. Department chairs should seek assistance from college advising directors or from the admissions office in completing this section.

Not applicable (no change)

12. Please offer both "Current Catalog Language" and "Proposed Catalog Language" if there is to be a change in the catalog description for a given program. For the "current" language, please copy and paste relevant language from the most current catalog and for the "proposed" language, please share the exact proposed new catalog language. As possible, bold or otherwise note the key changes in the new proposed catalog language.

Current Catalog Language

Accountancy Major (ACTJ) (28 hours)

The accountancy major will prepare students to become career-ready accounting professionals. Foundational, core, and elective courses focus on four accounting tracks:

- Financial / Public
- Managerial
- Tax
- Accounting Systems and Analytics

Qualifications for Accounting Certification Exams

A graduate of the Haworth College of Business with a major in Accountancy will qualify to take many of the professional certification exams. Since the qualifying rules differ by state, and are subject to change, the student is responsible for determining if additional criteria need to be met for a specific exam or state.

Transfer Credits

The Department of Accountancy must approve transfer credits. All accountancy majors must take a minimum of 12 hours of accounting courses at WMU.

Required Courses:

- ACTY 2000*- Careers in Accounting Credits: 1 hour
- ACTY 3100 - Financial Accounting I Credits: 3 hours
- ACTY 3110 - Financial Accounting II Credits: 3 hours
- ACTY 3130 - Accounting Information Systems and Controls Credits: 3 hours
- ACTY 3220 - Cost and Managerial Accounting Credits: 3 hours
- ACTY 3240 - Introductory Tax Accounting Credits: 3 hours
- ACTY 4160 - Auditing Credits: 3 hours

Accountancy majors must complete one of the following courses:

- ECON 3200 - Money and Banking Credits: 3 hours
- ECON 3240 - Public Finance Credits: 3 hours
- ECON 3400 - Managerial Economics Credits: 3 hours
- ECON 3450 - Business, Government, and Society Credits: 3 hours
- ECON 4030 - Intermediate Microeconomics Credits: 3 hours
- ECON 4060 - Intermediate Macroeconomics Credits: 3 hours

Elective Courses: Select two additional courses (6 credit hours) from the following:

- ACTY 4110 - Advanced Accounting Credits: 3 hours
- ACTY 4130 - Accounting Systems: Analytics and Technology Credits: 3 hours
- ACTY 4140 - Governmental and Nonprofit Accounting Credits: 3 hours
- ACTY 4220 - Cost Management and Analytics Credits: 3 hours
- ACTY 4240 - Advanced Tax Accounting Credits: 3 hours

*** ACTY 2000 can take the place of BUS 1000 and/or FYE 2100.**

Proposed Catalog Language

Accountancy Major (ACTJ) (28 hours)

The accountancy major will prepare students to become career-ready accounting professionals. Foundational, core, and elective courses focus on four accounting tracks:

- Financial / Public
- Managerial
- Tax
- Accounting Systems and Analytics

Qualifications for Accounting Certification Exams

A graduate of the Haworth College of Business with a major in Accountancy will qualify to take many of the professional certification exams. Since the qualifying rules differ by state, and are subject to change, the student is responsible for determining if additional criteria need to be met for a specific exam or state.

Transfer Credits

The Department of Accountancy must approve transfer credits. All accountancy majors must take a minimum of 12 hours of accounting courses at WMU.

Required Courses (22 credit hours)

- ACTY 2000*- Careers in Accounting Credits: 1 hour
- ACTY 3100 - Financial Accounting I Credits: 3 hours
- ACTY 3110 - Financial Accounting II Credits: 3 hours
- ACTY 3130 - Accounting Information Systems and Controls Credits: 3 hours
- ACTY 3140 - Analytics for Accountants Credits: 3 hours
- ACTY 3220 - Cost and Managerial Accounting Credits: 3 hours
- ACTY 3240 - Introductory Tax Accounting Credits: 3 hours
- ACTY 4160 - Auditing Credits: 3 hours

Elective Courses: Select a minimum of 6 credit hours from the following:

- ACTY 4110 - Advanced Accounting Credits: 3 hours
- ACTY 4140 - Governmental and Nonprofit Accounting Credits: 3 hours
- ACTY 4150 - Governmental Accounting: 1 hour
- ACTY 4220 - Cost Management and Analytics Credits: 3 hours
- ACTY 4240 - Advanced Tax Accounting Credits: 3 hours
- ACTY 4310 - Special Topics in Accountancy: 3 hours
- ACTY 4980 - Special Topics in Accountancy II: 3 hours

*** ACTY 2000 can take the place of BUS 1000 and/or FYE 2100.**