

REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

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OFFICE OF THE
SENATE COUNCIL

General Information

Program: Accounting

Formal Option : (if applicable) Or Specialty Field (if applicable)

Department (if applicable): School of Accountancy

College (if applicable): Gatton College of Business & Economics

Degree title: Bachelor of Science in Accounting Bulletin pp.: 147

CIP Code: UK ID No.: HEGIS CODE:

Accrediting Agency (if applicable): AACSB

PROPOSED CHANGE(S) IN PROGRAM REQUIREMENTS

1. Particular University Studies Requirements or Recommendations for this Program.

	Current	Proposed
I. Mathematics	No change	No change
II. Foreign Language		
III. Inference-Logic	No change	No change
IV. Written Communication	ENG 104 or Honors	
V. Oral Communication	Suspended through Fall 2009	Suspended through Fall 2009
VI. Natural Sciences		
VII. Social Sciences		
VIII. Humanities		
IX. Cross-Cultural		
X. USP Electives (3 must be outside the student's major)		

2. University Graduation Writing Requirement - select from approved courses.

3. College Depth & Breadth of Study Requirements (if applicable). Include particular courses required/recommended for this program.)

NOTE: To the extent that proposed changes in sections 2 through 6 involve additional courses offered in another program, please submit correspondence with the program(s) pertaining to the availability of such courses to your students.

Current	Proposed
No change	No change

4. Premajor or Preprofessional Course Requirements (if applicable)

Current	Proposed
No change	No change



REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

5. Credit Hours

Credit Hours Required:	Current	121	<i>Proposed:</i>	120
a. Total Required for Graduation	Current:	121	<i>Proposed:</i>	120
b. Required by level:	100:	200:	300:	400-500:
c. Premajor or Preprofessional (if applicable):		26-31	f. Hrs Needed for a Specific Option/Specialization (if applicable):	
d. Field of Concentration (if applicable):			g. Technical or Professional Support Electives (if applicable):	
e. Division of Hrs b/w Major Subject & Related Field: (if applicable)			h. Minimum Hours of Free or Supportive Electives (required):	12

6. Major or Professional Course Requirements

<i>Current</i>	<i>Proposed</i>
ACC 211 Financial Accounting Lab.....1	ACC 301 Intermediate Accounting I3
ACC 301 Intermediate Accounting I3	ACC 302 Intermediate Accounting II.....3
ACC 302 Intermediate Accounting II3	ACC 324 Accounting Information Systems3
ACC 324 Accounting Information Systems3	ACC 403 Auditing3
DIS 320 Management Information Systems3	ACC 407 Concepts of Income Taxation3
MGT 499 Strategic Management3	ACC 418 Cost Management3
	Upper-division Accounting Elective3
plus: twelve hours of ACC courses at the 400- or 500- level;	DIS 320 Management Information Systems3
at least 6 of the 12 hours must be from the following:	MGT 499 Strategic Management3
ACC 403 Auditing3	
ACC 407 Concepts of Income Taxation3	
ACC 418 Cost Management3	
	Total credit hours
Total credit hours	27
28	

NO ACC 211

7. Minor Requirements (if applicable)

<i>Current</i>	<i>Proposed</i>
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8. Rationale for Change(s): (If rationale involves accreditation requirements, please include specific references to those.)



REQUEST FOR CHANGE IN UNDERGRADUATE PROGRAM

Change #1 - Removal of ACC 211 (Financial Accounting Lab) from the Major Requirements

- ACC 211 is a one-hour course that uses a specific software package to reinforce accounting cycle concepts learned in ACC 201 (Financial Accounting I). The software package is no longer available. Since these concepts are currently covered in detail in ACC 301 (Intermediate Accounting I), the reinforced coverage is no longer required. Removal of ACC 211 from the major requirements will reduce the required hours for a BS in Accounting degree from 121 credit hours to 120 credit hours. This will allow the degree's minimum number of required credit hours for graduation to be equivalent to the minimum number of credit hours required for graduation by the other undergraduate degree programs in the Business & Economics College.

Change #2 - Requiring ACC 403 (Auditing), ACC 407 (Concepts of Income Taxation), and ACC 418 (Cost Management) for the BS in Accounting degree

- In the last few years most states now require 150 credit hours to sit for the CPA examination. Many accounting majors are now satisfying this requirement with a BS in Accounting plus a MS in Accounting. Many MS in Accounting programs require ACC 403, ACC 407, and ACC 418 as part of their program's course prerequisites. Also, most students who decide not to obtain MSACC degrees need exposure to tax, cost management, and auditing in their accounting careers. Therefore, for the past several years our accounting advisors have been suggesting to our undergraduate accounting majors that they select these courses in their accounting curriculum. The current curriculum requirements are confusing to the students. Requiring these courses should make the accounting major's requirements more understandable. A student will still have the option to select an upper-division accounting elective in her/his undergraduate accounting program.



9. List below the typical semester by semester program for a major.

Current	Hours	Proposed	Hours
YEAR 1 - Fall		YEAR 1 - Fall	
ENG 104	4	ENG 104	4
MA 123	3	MA 123	3
Natural Sciences	3	Natural Sciences	3
Humanities	3	Humanities	3
USP Elective	3	USP Elective	3
	<hr/>		<hr/>
	16		16
YEAR 1 - Spring		YEAR 1 - Spring	
SOC 101/PSY 101	3	SOC 101/PSY 101	3
MA 162	3	MA 162	3
Natural Sciences	3	Natural Sciences	3
Humanities	3	Humanities	3
USP Elective	3	USP Elective	3
	<hr/>		<hr/>
	15		15
YEAR 2 - Fall		YEAR 2 - Fall	
Oral Communication	3	Oral Communication	3
ACC 201	3	ACC 201	3
ECO 201	3	ECO 201	3
STA 291	3	STA 291	3
ENG 203	3	ENG 203	3
	<hr/>		<hr/>
	15		15
YEAR 2 - Spring		YEAR 2 - Spring	
ACC 202	3	ACC 202	3
ECO 202	3	ECO 202	3
Cross Cultural	3	Cross Cultural	3
ACC 211	1	Non-BE Elective	3
Non-BE Elective	3	Non-BE Elective	3
Non-BE Elective	3		
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	16		15

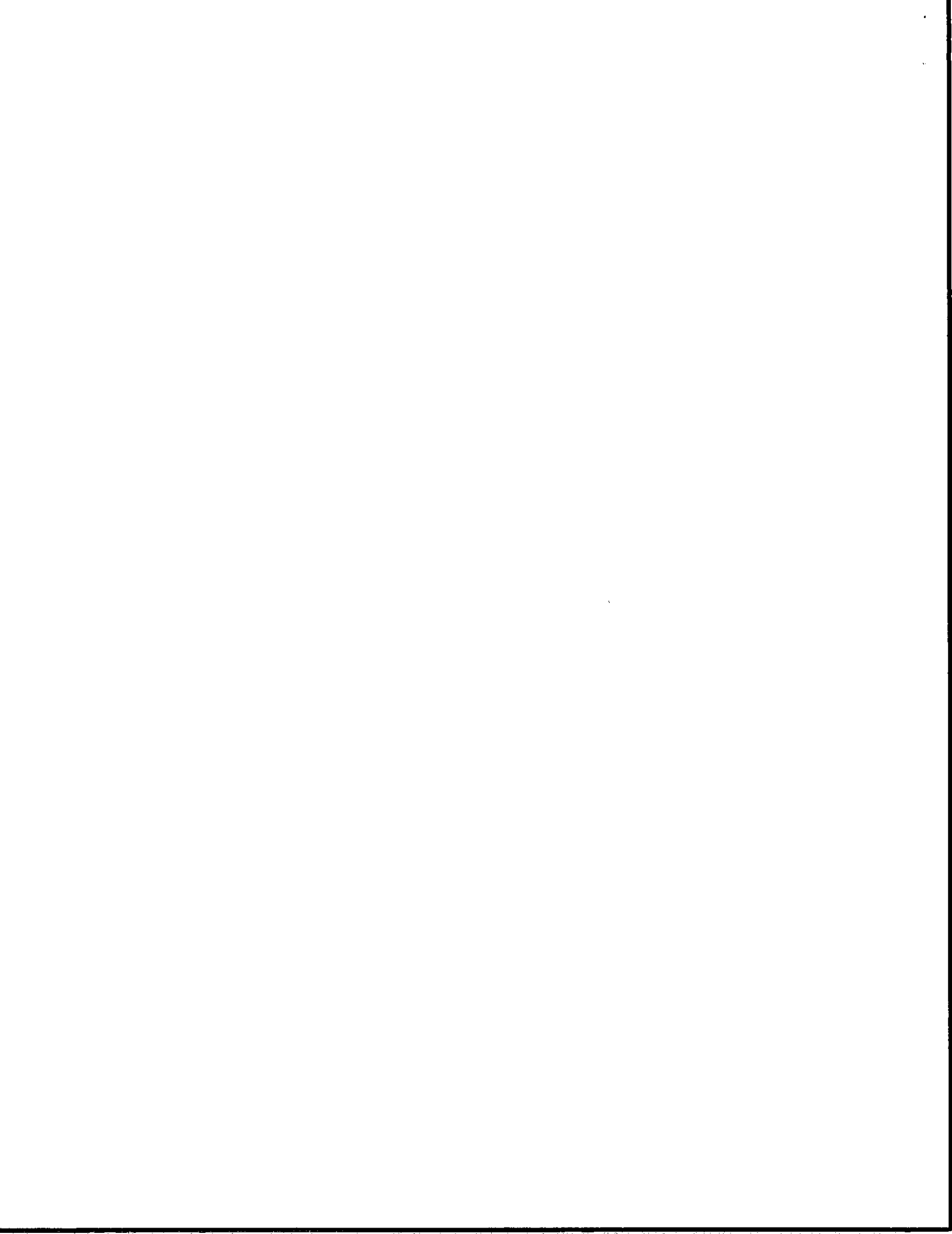


9. Semester Plans, continued

Current	Hours	Proposed	Hours
YEAR 3 - Fall		YEAR 3 - Fall	
ACC 301	3	ACC 301	3
ACC 324	3	ACC 324	3
ECO 391	3	ECO 391	3
FIN 300	3	FIN 300	3
Non-BE Elective	3	Non-BE Elective	3
	15		15
YEAR 3 - Spring		YEAR 3 - Spring	
ACC 302	3	ACC 302 - 3 credit hours	
ACC 418	3	ACC 418 - 3 credit hours	
MGT 301	3	MGT 301- 3 credit hours	
DIS 300	3	DIS 300 - 3 credit hours	
Elective	3	Elective - 3 credit hours	
-			
	15		15
YEAR 4 - Fall		YEAR 4 - Fall	
ACC 407	3	ACC Upper-Division Elective	3
ACC 403	3	ACC 403	3
MKT 300	3	MKT 300	3
MGT 340	3	MGT 340	3
Elective	3	Elective	3
	15		15
YEAR 4 - Spring		YEAR 4 - Spring	
ACC Upper-Division Elective	3	ACC 407	3
MGT 499	3	MGT 499	3
DIS 320	3	DIS 320	3
Elective	3	Elective	3
Elective	3	Elective	3
	15		15

Total Hours: 121

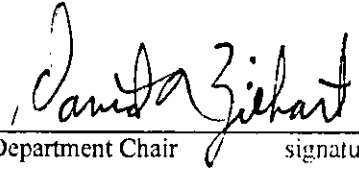
Total Hours: 120



10. Signatures of Approval:

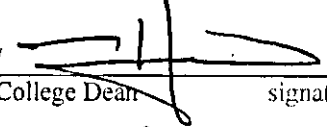
4/25/2007

DATE of Approval by Department Faculty

DAVID A. ZIEBART, 
printed name Reported by Department Chair signature


12/7/2007

DATE of Approval by College Faculty

MERL HACKBART, 
printed name Reported by College Dean signature

2/12/2008

*DATE of Approval by Undergraduate Council

SHARON BILL, 
printed name Reported by Undergraduate Council Chair signature

*DATE of Approval by Graduate Council

/
printed name Reported by Graduate Council Chair signature

*DATE of Approval by Health Care Colleges Council (HCCC)

/
printed name Reported by Health Care Colleges Council Chair signature

*DATE of Approval by Senate Council

Reported by Office of the Senate Council

*DATE of Approval by the University Senate

Reported by the Office of the Senate Council

*If applicable, as provided by the *University Senate Rules*.

Rev 9/07



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ollege of must have : of lower

division military science courses, physical education service courses, and performance-type courses) with a 2.0 grade-point standing. (Accounting majors complete a minimum of 121 credit hours.) Students are required to earn at least 50 percent of their business credit hours required for the business degree at the University of Kentucky. A minimum GPA of 2.00 is required in all courses taken at the University of Kentucky used to satisfy the College core. Additionally, a minimum GPA of 2.00 is required in all courses taken at the University of Kentucky used to satisfy upper division departmental requirements.

In addition to fulfilling the First Year Writing Requirement (ENG 104), students must also complete ENG 203, Business Writing; ENG 203 may fulfill the Graduation Writing Requirement.

Each student's undergraduate curriculum must have a general education component which comprises at least 50 percent of the total credit hours required for obtaining a bachelor's degree in the Gatton College of Business and Economics. Up to nine semester hours of economics and up to six semester hours of statistics may be counted as part of the general education curriculum.

Students enrolled in the Gatton College of Business and Economics may complete a maximum of nine credit hours of college core and major courses through the Independent Study Program (correspondence).

English and Premajor Requirements Hours

Students must complete 26-31 credit hours taken from the following courses:

University First Year Writing Requirement	4
*ENG 203 Business Writing	3
ACC 201 Financial Accounting I	3
ACC 202 Managerial Uses of Accounting Information	3
**ECO 201 Principles of Economics I	3
ECO 202 Principles of Economics II	3
STA 291 Statistical Method	3
MA 123 Elementary Calculus and Its Applications and MA 162 Finite Mathematics and Its Applications	6
or	
MA 113 Calculus I	4
B&E 102 Microsoft Office Specialist - Word	0
B&E 103 Microsoft Office Specialist - PowerPoint	0
B&E 104 Microsoft Office Specialist - Excel	0
Subtotal: English and Premajor Hours	26-31

*May also be used to meet Second-Tier Graduation Writing Requirement.
**May also be used toward partial fulfillment of USP Social Science Requirement.

College Core Hours

The Core, a total of 18 credit hours, consists of the following courses:

MKT 300 Marketing Management	3
FIN 300 Corporation Finance	3
MGT 301 Business Management	3
MGT 340 Ethical and Regulatory Environment	3
DIS 300 Quantitative Analysis in Operations Management	3

ECO 391 Economic and Business Statistics	3
Subtotal: College Core Hours	18

Other College Requirements Hours

*Students must complete one of the following courses:
ANT 101 Introduction to Anthropology
PSY 100 Introduction to Psychology
SOC 101 Introduction to Sociology

Students must complete one of the following courses:	
COM 181 Basic Public Speaking	
COM 252 Introduction to Interpersonal Communication	
COM 281 Communication in Small Groups	
COM 287 Persuasive Speaking	
TA 225 Vocal Production for the Stage I	
or	
complete a bypass examination	3
*This one course may be used toward the USP Social Science Requirement.	

Subtotal: Other College Hours	6-7
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Electives

Each of the degree programs affords the student considerable opportunity and freedom of choice to take elective courses. The number of electives will vary depending on student and major. Each student must meet the general minimum hours for graduation (accounting majors - 121; all other majors - 120). Students pursuing a second degree must have a minimum of 144 hours. Twelve hours of electives must be taken from courses outside the Gatton College of Business and Economics (six of these hours, if taken for a letter grade, may be used to satisfy the USP elective requirement). Military science (lower division), music performance, KIIP activity courses, and UK 101/201 (one credit) courses do not count for electives. A maximum of six hours of technical courses can be counted for electives. A total of four electives may be taken on a pass/fail basis if they are not being used for any other type of requirement, nor taught through the student's major department(s).

Policy on Experiential Education

Carol Martin Gatton College of Business and Economics' faculty work with the Office of Experiential Education to provide students with the opportunity to intern in a business-related field. The College allows a student to apply toward graduation up to six credit hours (pass/fail option only) of EXP 396/internship credit earned at the University of Kentucky. The maximum credit hours each semester that can be applied toward graduation for EXP 396/internship credit is three. Credits earned for other internship courses throughout the University are included in the three hours per semester and the six hour maximum for graduation credit. For further information, contact the Office of Experiential Education at (859) 257-3632.

Advising

The Undergraduate Resource Center (235 Gatton B&E Building) coordinates the academic advising of business students. Generally, lower division students (first- and sec-

ond-year students) are advised through the Center. Students who have been admitted to the upper division program (juniors and seniors) are advised by departmental faculty advisors.

General information, admission decisions, and the evaluation of transfer credit (including applicability of credit toward degree requirements) are determined by the staff of the Undergraduate Resource Center.

Bachelor of Science in ACCOUNTING

University Studies Requirements
See "University Studies Program" on pages 77-81.

English and Premajor Requirements
See "English and Premajor Requirements" on page 147.

Subtotal: Premajor Hours	26-31
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College Core
See "College Core" on page 147.

Subtotal: College Core Hours	18
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Other College Requirements
See "Other College Requirements" on page 147.

Subtotal: Other College Hours	6-7
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To graduate with a Bachelor of Science in Accounting, a student is required to have 28 or more credit hours taken from the School of Accountancy in the following courses:

Major Requirements Hours

ACC 211 Financial Accounting Lab	1
ACC 301 Intermediate Accounting I	3
ACC 302 Intermediate Accounting II	3
ACC 324 Accounting Information Systems	3
DIS 320 Management Information Systems	3
MGT 499 Strategic Management	3
plus twelve hours of ACC courses at the 400- or 500-level; at least 6 of the 12 hours must be from the following:	
ACC 403 Auditing	3
ACC 407 Concepts of Income Taxation	3
ACC 418 Cost Management	3
Subtotal: Major Hours	28

Electives
See "Electives" on page 147. Students must complete at least 121 hours to graduate with a degree in Accounting.

TOTAL HOURS:	121
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B.B.A. with a major in DECISIONSCIENCE AND INFORMATION SYSTEMS

University Studies Requirements
See "University Studies Program" on pages 77-81.

English and Premajor Requirements
See "English and Premajor Requirements" on page 147.

Subtotal: Premajor Hours	26-31
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College Core
See "College Core" on page 147.

Subtotal: College Core Hours	18
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Other College Requirements
See "Other College Requirements" on page 147.

Subtotal: Other College Hours	6-7
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