

## DOCUMENT N: COURSE AND PROGRAM DEVELOPMENT COVER SHEET

See Course and Program Development Policy and Procedures for Instructions

SCHOOL: LAW <input type="checkbox"/> MSB <input checked="" type="checkbox"/> YGCLA <input type="checkbox"/>	Contact Name: Phillip Korb	Phone: x 5080
DEPARTMENT / DIVISION: Accounting and Management Information Systems		
SHORT DESCRIPTION OF PROPOSAL (state name of action item 1-20 and course name, code & number / program affected): <b>Change of prerequisite for ACCT 401</b>		
PROPOSED SEMESTER OF IMPLEMENTATION: Fall <input checked="" type="checkbox"/> Spring <input type="checkbox"/> Year: 2007		

Box 1: TYPE OF ACTION	ADD(NEW) <input type="checkbox"/>	DEACTIVATE <input type="checkbox"/>	MODIFY <input checked="" type="checkbox"/>	OTHER <input type="checkbox"/>
Box 2: LEVEL OF ACTION	Non-Credit <input type="checkbox"/>	Undergraduate <input checked="" type="checkbox"/>	Graduate <input type="checkbox"/>	OTHER <input type="checkbox"/>

Box 3: ACTION ITEM (check appropriate boxes)	DOCUMENTS REQUIRED (see box 4 below)	IMPACT REVIEWS (see box 5 on back)	APPROVAL SEQUENCE (see box 6 on back)
1. Experimental Course <sup>1</sup>	NOP	a, c, e	AC
2. Course Title	NO		ABCD
3. Course Credits	NO		ABCD
4. Course Number	NO		ABCD
5. Course Level	NO		ABCD
X 6. Pre & Co-Requisite	NO		ABCD
7. Course Description	NOP		ABCDEF
8. New Course	NOP		ABCDEF
9. Deactivate a Course	NO		ABCDEF
10. Program Requirements	NO	b, c, d, e	ABCDEF
11a. UG Specialization (24 credits or less)	NO	a, b, c, d, e	ABCDEF
11b. Masters Specialization (12 credits or less)	NO	a, b, c, d, e	ABCDEF
11c. Doctoral Specialization (18 credits or less)	NO	a, b, e	ABCDEF
12. Closed Site Program	NOT	e	ABCDHIK
13. Program Suspension <sup>9</sup>	NO,5	a, e	ABCDEGIK
14a. Certificate Program (ug/g) exclusively within existing degree program	NO	a, c, e	ABCDEFHIK
14b. Certificate Program (ug/g) where degree programs do not exist or where courses are selected across degree programs (12 or more credits)	NOQR, 6	a, c, e	ABCDEFHJL
15. Off-Campus Delivery of Existing Program	NO, 4	a, b, c, e	ABCDHIL
16a. UG Concentration (exceeds 24 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
16b. Masters Concentration (exceeds 12 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
16c. Doctoral Concentration (exceeds 18 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
17. Program Title Change	NO, 5	a, c, d, e	ABCDEFHJL
18. Program Termination	NO, 10	d, e	ABCDEFHJK
19. New Degree Program	NOQR, 3,8	a, c, d, e	ABCDEFHJL
20. Other	Varies	Varies	Varies

<b>Box 4: DOCUMENTATION (check boxes of documents included)</b>			
X	N. This Cover Sheet	Q. Full 5-page MHEC Proposal	T. Other
X	O. Summary Proposal	R. Financial Tables (MHEC)	
	P. Course Definition Document	S. Contract	

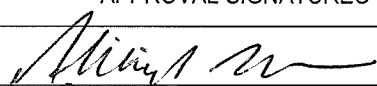
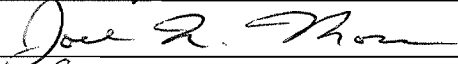
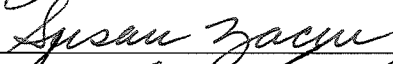

- Approval of experimental course automatically lapses after two offerings unless permanently approved as a new course.
- Codes: a) Library Services (Langsdale or Law) b) Office of Technology Services c) University Relations d) Admissions
- Letter of Intent is required by USM at least 30 days before a full proposal can be submitted. Letter of Intent requires only the approval of the dean and the provost and is forwarded to USM by the Office of the Provost.
- One-page letter to include: Program title & degree/certificate to be awarded; resources requirements; need and demand; similar programs; method of instruction; and oversight and student services (MHEC requirement)
- One-page letter with description and rationale (MHEC requirement)
- One or two-page document that describes: centrality to mission; market demand; curriculum design; adequacy of faculty resources; and assurance program will be supported with existing resources. (MHEC requirement)
- Learning objectives, assessment strategies; fit with UB strategic plan
- Joint Degree Program or Primary Degree Programs require submission of MOU w/ program proposal. (MHEC requirement)
- Temporary suspension of program to examine future direction; time not to exceed two years. No new students admitted during suspension, but currently enrolled students must be given opportunity to satisfy degree requirements.

**DOCUMENT N: COURSE AND PROGRAM DEVELOPMENT COVER SHEET (Page 2 of 2)**

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<b>SHORT DESCRIPTION OF PROPOSAL</b> (state name of action item 1-20 and course name, code & number / program affected):
<b><i>Change of prerequisite for ACCT 401</i></b>

10. Provide:
- evidence that the action is consistent with UB mission and can be implemented within the existing program resources of the institution.
  - proposed date after which no new students will be admitted into the program;
  - accommodation of currently enrolled students in the realization of their degree objectives;
  - treatment of all tenured and non-tenured faculty and other staff in the affected program;
  - reallocation of funds from the budget of the affected program; and
  - existence at other state public institutions of programs to which to redirect students who might have enrolled in the program proposed for abolition.
11. University Council *review* (for a recommendation to the President or back to the Provost) shall be limited to curricular or academic policy issues that may potentially affect the University's mission and strategic planning, or have a significant impact on the generation or allocation of its financial resources.

<b>Box 5: IMPACT REVIEW</b>	SIGNATURES (see procedures for authorized signers)	DATE
a. Library <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Director or designee:	
b. OTS <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	CIO or designee:	
c. University Relations <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Director or designee:	
d. Admissions <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Director or designee:	
e. Records <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Registrar or designee:	

<b>Box 6: APPROVAL SEQUENCE</b>	APPROVAL SIGNATURES	DATE
A. Department / Division	Chair: 	4/2/07
B. Final faculty review body within each School	Chair: 	3/25/07
C. College Dean	Dean: 	3/29/07
D. Provost and Senior Vice President for Academic Affairs	Provost: 	4/5/07
E. Curriculum Review Committee (UFS subcommittee)	Chair:	
F. University Faculty Senate (UFS option)	Chair:	
G. University Council (see # 11 above)	Chair:	
H. President	President:	
I. Board of Regents – notification only		
J. Board of Regents – approval		
K. MHEC – notification only		
L. MHEC – approval		
M. Middle States Association notification	Required only if the mission of the University is changed by the action	

**DOCUMENT O: SUMMARY PROPOSAL**

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DEPARTMENT / DIVISION: <i>Accounting and Management Information Systems</i>		
SHORT DESCRIPTION OF PROPOSAL (state action item 1-23 and course name & number or program affected):		
<i>Change of prerequisites for ACCT 401</i>		
PROPOSED SEMESTER OF IMPLEMENTATION:	Fall <input checked="" type="checkbox"/> Spring <input type="checkbox"/>	Year: 2007

O-1: Briefly describe what is being requested:		
<p>Current prerequisite for ACCT 401: ACCT 317 or equivalent with a minimum grade of "C" and APST 287 or equivalent.</p> <p>Proposed prerequisites for ACCT 401: Prior or concurrent enrollment in ACCT 302 and ACCT 317</p> <p>Justification for change</p> <ol style="list-style-type: none"> <li>1. APST 287, Statistics for Business, has been deleted because the in-depth discussion of statistical sampling in the audit setting is no longer covered in ACCT 401. This topic is covered in ACCT 402 and ACCT 740. OPRE 330 (Statistical Data Analysis) has been added as a prerequisite to ACCT 402.</li> <li>2. A good working knowledge of Financial Accounting is needed to comprehend many of the aspects of an audit of financial statements. A student who has completed Intermediate I and is currently enrolled in Intermediate II has the necessary background for ACCT 401.</li> <li>3. Concurrent enrollment in ACCT 317 is sufficient for ACCT 401. In fact, concurrent enrollment is preferred because ACCT 401 builds on the general discussion of internal control in ACCT 317.</li> </ol>		
For new courses or changes in existing courses (needed by Registrar)		
OLD Title: Auditing	Course # / HEGIS Code: ACCT 401	Credits: 3
NEW Title: No Change	Course # / HEGIS Code: No Change	Credits: 3

O-2: Set forth the rationale for the proposal:
<p>These changes more appropriately reflect the requirements for successful completion of ACCT 401. The course title, description and syllabus for ACCT 401 are unchanged.</p>