

Date Submitted: 05/21/19 3:14 pm

## Viewing: **ACCTBS : Accounting, Bachelor of Science in Business Administration**

Last approved: 05/09/19 8:48 am

Last edit: 07/09/19 12:09 pm

Changes proposed by: kboston

Catalog Pages Using  
this Program

[Accounting B.S.B.A.](#)

[Accounting \(ACCT\)](#)

Submitter: 54622      User ID: crsleaf1      Phone:

Program Status      Active

Academic Level      Undergraduate

Type of proposal      Major/Field of Study

Select a reason for this modification

Making Minor Changes to an Existing Degree (e.g. changing 15 or fewer hours, changing admission/graduation requirements, adding/changing Focused Study or Track)

Are you adding a concentration?

No

Are you adding a track?

No

Are you adding a focused study?

No

Effective Catalog Year      Fall 2020

College/School Code

Walton College of Business (WCOB)

### In Workflow

1. **WCOB Dean Initial**
2. **Director of Program Assessment and Review**
3. **Registrar Initial**
4. **Institutional Research**
5. **ACCT Chair**
6. **WCOB Curriculum Committee**
7. **WCOB Faculty**
8. **WCOB Dean**
9. **Global Campus**
10. **Provost Review**
11. **University Course and Program Committee**
12. Faculty Senate
13. Provost Final
14. Provost's Office-- Notification of Approval
15. Registrar Final
16. Catalog Editor Final

### Approval Path

1. 05/21/19 3:44 pm  
Karen Boston (kboston):  
Approved for WCOB Dean Initial
2. 05/23/19 10:05 am  
Alice Griffin (agriffin): Approved for Director of Program

## Department Code

Department of Accounting (ACCT)

## Program Code

ACCTBS

## Degree

Bachelor of Science in Business Administration

## CIP Code

Assessment and  
Review

3. 06/05/19 7:16 pm  
Lisa Kulczak  
(lkulcza): Approved  
for Registrar Initial

4. 06/06/19 8:23 am  
Gary Gunderman  
(ggunderm):  
Approved for  
Institutional  
Research

5. 06/06/19 8:26 am  
Gary Peters  
(peters): Approved  
for ACCT Chair

6. 06/17/19 9:24 am  
Karen Boston  
(kboston):  
Approved for WCOB  
Curriculum  
Committee

7. 06/17/19 9:29 am  
Karen Boston  
(kboston):  
Approved for WCOB  
Faculty

8. 06/17/19 9:30 am  
Karen Boston  
(kboston):  
Approved for WCOB  
Dean

9. 06/18/19 9:46 am  
Miran Kang (kang):  
Approved for Global  
Campus

10. 06/18/19 1:29 pm  
Terry Martin  
(tmartin): Approved  
for Provost Review

## History

1. Aug 13, 2014 by  
Leepfrog  
Administrator  
(clhelp)
2. Feb 2, 2015 by  
Karen Boston  
(kboston)
3. May 29, 2015 by  
Charlie Alison  
(calison)
4. Jul 23, 2015 by  
Charlie Alison  
(calison)
5. Feb 4, 2016 by  
Charlie Alison  
(calison)
6. May 4, 2017 by  
Karen Boston  
(kboston)
7. May 9, 2019 by  
Karen Boston  
(kboston)

52.0301 - Accounting.

### Program Title

Accounting, Bachelor of Science in Business Administration

### Program Delivery

#### Method

On Campus

Online/Web-based

Is this program interdisciplinary?

Yes

College(s)/School(s)

**College/School Name**

Fulbright College of Arts and Sciences (ARSC)

Does this proposal impact any courses from another College/School?

No

What are the total 120  
hours needed to  
complete the  
program?

## On-line/Web-based Information

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Reason for offering

Web-based Program

The market has moved to online programming to supplement face-to-face courses and/or add to a college's educational offerings. More and more of our peer and aspirant colleges of business have moved to some form of online programming (see for example, <http://www.businessinsider.com/harvard-business-school-online-courses-2013-10>). In addition, offering a degree online strategically positions the College to capture new markets (e.g., students abroad, degree completion, CPA requirements, and adult learners).

Maximum Class Size 42  
for Web-based  
Courses

Course delivery  
mode

| Method(s) |
|-----------|
| Online    |

Class interaction  
mode

| Method(s):                 |
|----------------------------|
| Electronic Bulletin Boards |

Percent Online  
100%

Provide a List of  
Services Supplied by  
Consortia Partners or  
Outsourced  
Organization  
N/A

Estimate Costs of the \$20,000  
Program over the  
First 3 Years

List Courses Taught  
by Adjunct Faculty

Upload  
Memorandum of  
Understanding Forms  
(if required)

## Program Requirements and Description

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Requirements

### Accounting Major Requirements

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Course Requirements in the Major (24 hours)

|  |   |   |
|--|---|---|
| <u>ACCT 3533</u>                       | Accounting Technology                         | 3 |
| <u>ACCT 3723</u>                       | Intermediate Accounting I                     | 3 |
| <u>ACCT 3753</u>                       | Intermediate Accounting II                    | 3 |
| <u>ACCT 3843</u>                       | Fundamentals of Taxation I                    | 3 |
| <u>ACCT 4203</u>                       | Fundamentals of Taxation II                   | 3 |
| <u>ACCT 4673</u>                       | Product, Project and Service Costing          | 3 |
| <u>ACCT 4703</u>                       | Governmental/Nonprofit Accounting             | 3 |
| <del>ACCT-4883</del>                   | <del>Energy Accounting</del>                  |   |
| <del>ISYS-4213</del>                   | <del>ERP-Fundamentals</del>                   |   |
| <del>FINN-3013</del>                   | <del>Financial Analysis</del>                 |   |
| <del>FINN-3623</del>                   | <del>Risk Management</del>                    |   |
| <del>FINN-3053</del>                   | <del>Financial Markets and Institutions</del> |   |
| <u>ACCT 4963</u>                       | Audit and Assurance Services                  | 3 |
| Select three hours from the following: |   | 3 |
| <del>ACCT-310V</del>                   | <del>Accounting Internship</del>              |   |
| <del>ACCT-410V</del>                   | <del>Special Topics in Accounting</del>       |   |
| <del>ACCT-4003H</del>                  | <del>Honors Accounting Colloquium</del>       |   |

Maximum of 30 hours of ACCT courses in department (core, major, elective). More than 30 hours allowed if the extra courses are part of interdisciplinary minor or collateral track.

Total Hours 24

### Junior/Senior Business Electives (12 hours)

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Selection of electives should be made in consultation with academic **advisors**.  
~~advisors:~~

~~Students planning on taking professional examinations should ascertain course requirements by examining authorities. Successful completion of a Master of Accountancy Degree from the University of Arkansas will qualify a student to take the CPA examination in Arkansas. B.S.B.A. graduates would need additional accounting hours and other courses amounting to a total of 150 semester hours to sit for the CPA exam in Arkansas. The following courses are highly recommended to satisfy the junior/senior business elective requirement if not used toward the major.~~ **The following courses are highly recommended to satisfy the junior/senior business elective requirement if not used toward the major: ACCT 310V, ACCT 310VH, ACCT 3543, ~~ACCT 310V~~, ACCT 410V, ACCT 4003H, FINN 3013, FINN 3103, ACCT 4123H, ~~FINN 3703~~, ISYS 4213 or any 3-hour Walton College Study Abroad Course. Students in ~~the the~~ online program ~~are are~~ encouraged to complete ACCT 310V, FINN 3013, ISYS 4213, or any 3-hour Walton College Study Abroad **Course**.**

~~Course. No more than six hours of accounting may be in the major.~~

**Maximum of 30** ~~graduates would need additional accounting hours of ACCT and other courses in department (core, major, elective).~~ **More than 30** ~~amounting to a total of 150 semester hours allowed if to sit for the extra courses are part of interdisciplinary minor or collateral track.~~ **CPA exam in Arkansas:**

Accounting Students are encouraged to utilize ACCT 310V in the Spring of Year 4 for Internship Credit as a business elective (in combination with compressed sections of ACCT 3543, ~~ACCT 4673~~ and ACCT 4673).

~~ACCT 4963~~). To do so requires the student to defer 3 credit hours of General Education electives to an alternative Fall, Spring, or Summer semester. This also strengthens the ability of the student to transition into the Masters of Accounting Program.

## 8-Semester Plan

### Accounting B.S.B.A.

#### Eight-Semester Degree Program:

Students wishing to follow the eight-semester degree plan should see the [Eight Semester Degree Policy](#) in the Academic Regulations chapter for university requirements of the program.

Courses in **BOLD** must be taken in the designated semester. Courses in *ITALIC* may be taken in varied sequences as long as other designated requirements for these courses are met. Although other courses listed are not required to be completed in the designated sequence, the recommendations below are preferred.

| First Year   | Units       |
|--|-------------|
|  | Fall Spring |
| <b><u>ENGL 1013</u></b> Composition I (ACTS Equivalency = ENGL 1013)                     | 3           |
| <b><u>MATH 2053</u></b> Finite Mathematics   | 3           |
| <b><u>COMM 1313</u></b> Public Speaking (ACTS Equivalency = SPCH 1003)                   | 3           |
| <b><u>WCOB 1111</u></b> Freshman Business Connection                                     | 1           |
| <b><u>BLAW 2013</u></b> The Legal Environment of Business (ACTS Equivalency = BLAW 2003) | 1 3         |
| <b><u>ISYS 1120</u></b> Computer Competency Requirement                                  | 0           |
| U.S. History or Political Science– University Core                                       | 3           |
| <b><u>ENGL 1023</u></b> Composition II (ACTS Equivalency = ENGL 1023)                    | 3           |
| <b><u>ACCT 2013</u></b> Accounting Principles  | 3           |

|  |            |
|--|------------|
| <u>ACCT 2013</u> Accounting Principles   | 3          |
| <u>WCOB 1033</u> Data Analysis and Interpretation  | 3          |
| <u>ECON 2023</u> Principles of Microeconomics (ACTS Equivalency = ECON 2203)                         | 3          |
| Natural Science – University Core  | 4          |
| Year Total:  | 16 16      |
|  |            |
| Second Year  | Units      |
|  | FallSpring |
| <u>ACCT 2023</u> Accounting Principles II  | 3          |
| <u>ISYS 2103</u> Business Information Systems1   | 3          |
| <u>MATH 2043</u> Survey of Calculus (ACTS Equivalency = MATH 2203)2                                  | 3          |
| Social Science – University Core   | 3          |
| Fine Art/Humanities – University Core  | 3          |
| <u>SCMT 2103</u> Introduction to Supply Chain Management   | 3          |
| <u>MGMT 2103</u> Managing People and Organizations1  | 3          |
| <u>ECON 2013</u> Principles of Macroeconomics (ACTS Equivalency = ECON 2103)2                        | 3          |
| Fine Art/Humanities – University Core  | 3          |
| Natural Science – University Core  | 4          |
| ALL pre-business requirements should be met by end of term   |            |
| Year Total:  | 15 16      |
|  |            |
| Third Year   | Units      |
|  | FallSpring |
| <u>FINN 3043</u> Principles of Finance1  | 3          |
| <u>MKTG 3433</u> Introduction to Marketing1  | 3          |
| <u>ACCT 3723</u> Intermediate Accounting I   | 3          |
| <u>ACCT 3843</u> Fundamentals of Taxation I  | 3          |
| General Education Electives  | 3          |
| <u>ACCT 3753</u> Intermediate Accounting II  | 3          |
| <u>ACCT 4203</u> Fundamentals of Taxation II   | 3          |
| <u>MGMT 3013</u> Strategic Management  | 3          |
| Junior/Senior Business Elective  | 3          |
| General Education Electives  | 3          |
| Year Total:  | 15 15      |
|  |            |
| Fourth Year  | Units      |
|  | FallSpring |
| <u>ACCT 3533</u> Accounting Technology   | 3          |
| <del>3-hour ACCT Elective for Major</del> <del>Course 3-hour ACCT Elective for Major Not Found</del> | 3 -        |
| <b><u>ACCT 4703</u> Governmental/Nonprofit Accounting</b>  | <b>3</b>   |
| Junior/Senior Business Electives   | 6          |
|  | ~          |

|  |       |
|--|-------|
| General Education Electives                                    | 3     |
| <a href="#">ACCT 4673</a> Product, Project and Service Costing | 3     |
| <a href="#">ACCT 4963</a> Audit and Assurance Services         | 3     |
| Junior/Senior Business Electives                               | 3     |
| General Education Electives                                    | 3     |
| Year Total:  | 15 12 |

Total Units in Sequence: 120

1 Must be completed prior to [MGMT 3013](#).

2 Must be completed prior to taking any 3000 or 4000 level business courses.

Students are encouraged to take the following courses to satisfy the junior/senior business elective requirement: [ACCT 310V](#), [ACCT 410V](#), [ACCT 4003H](#), [FINN 3013](#), [FINN 3103](#), [FINN 3703](#), [ISYS 4213](#) or any 3-hour Walton College Study Abroad Course. No more than six hours of accounting may be in the major. Accounting Students are encouraged to utilize [ACCT 310V](#) in the Spring of Year 4 for Internship Credit as a business elective (in combination with compressed sections of [ACCT 4673](#) and [ACCT 4963](#)). To do so requires the student to defer 3 credit hours of General Education electives to an alternative Fall, Spring, or Summer semester. This also strengthens the ability of the student to transition into the Masters of Accounting Program.

Are Similar Programs available in the area?

No

Estimated Student 30

Demand for Program

Scheduled Program 2021-2022

Review Date

Program Goals and

Objectives

**Program Goals and Objectives**



### Program Goals and Objectives

#### COMMUNICATION

Graduates of the BSBA programs at the Sam M. Walton College of Business will be able to communicate effectively in professional situations.

#### CRITICAL THINKING/PROBLEM SOLVING

Graduates of the BSBA programs at the Sam M. Walton College of Business will be able to think critically when evaluating business decisions.

#### TECHNICAL COMPETENCE (Discipline Knowledge)

Graduates of the BSBA programs at the Sam M. Walton College of Business will be knowledgeable of the application of concepts in their business major and core crossdiscipline concepts

#### Learning Outcomes

### Learning Outcomes

Learning Objective 1 (Written Comm): Students will show proficiency in writing and producing a broad set of professional quality business documents.

Learning Objective 2 (Oral Comm): Students will prepare and deliver professional presentations.

Learning Objective (CTPS): Students will demonstrate critical thinking and strategic problem solving skills through systematic and objective consideration of business related problems.

Learning Objective 1 (Core): Students will demonstrate proficiency in core business concepts, across disciplines.

Learning Objective 2 (Major): Students will demonstrate proficiency in their major-specific business concepts. [limited pilot]

#### Description and justification of the request

**Description of specific change**

**Justification for this change**

| Description of specific change   | Justification for this change  |
|--|--|
| <p>Add ACCT 4703, Governmental/Nonprofit Accounting to the major requirements in lieu of electives and replace in the 8 semester plan.</p> <p>Add ACCT 3543, Accounting Analytics to the recommended junior/senior business electives.</p> <p>ADD: ACCT 4123H, Professional Ethics and Corporate Governance to the recommended junior/senior business electives.</p> <p>Delete FINN 3703, International Finance from the list of recommended junior/senior business electives.</p> <p>Delete ACCT 4963, Audit and Assurance Services as a compressed section.</p> <p>Add ACCT 3543, Accounting Analytics to the compressed section list.</p> | <p>Modify major requirements to ensure students are completing ACCT 4703, Governmental/Nonprofit Accounting for most state CPA requirements. Adding ACCT 3543, Accounting Analytics, a new course, to the elective and compressed course offering options.</p> |

Upload attachments

Reviewer Comments

**Alice Griffin (agriffin) (07/09/19 12:09 pm):** ACCT 3543 has been submitted into the approval workflow.

Key: 13