## Program Suspension Proposal 6411: Accounting Certificate – CIM Key #299

#### Materials linked from the March 9, 2023 Faculty Senate agenda.

#### In Workflow

- **1. APA Coordinator Programs**
- 2. Catalog Coordinator
- 3. 02 Dean Designee
- 4. Provost Designee
- 5. OSU Cascades
- 6. 14 Day Review
- 7. AFIS Head
- 8. 02 College Committee Approver
- 9. APA Coordinator Programs
- 10. Carrie Stampe (College of Business, Assistant to Senior Associate Dean)
- 11. Budgets and Fiscal Planning Committee Chair
- 12. 02 Curriculum Council College Rep
- 13. APA Coordinator Programs
- 14. Curriculum Council Co-Chairs
- **15. Executive Committee**
- 16. Faculty Senate
- 17. APA Coordinator Programs
- 18. NWCCU
- 19. Catalog Coordinator

### **Approval Path**

- 1. Wed, 08 Jun 2022 17:49:48 GMT
  - Janice Nave-Abele (Curriculum Management, Curriculum Coordinator) (janice.nave-abele): Approved for APA Coordinator Programs
- 2. Thu, 09 Jun 2022 07:54:27 GMT
  - Belinda Sykes (Office of the Registrar, Catalog & Curriculum Coordinator) (belinda.sykes): Approved for Catalog Coordinator
- 3. Thu, 09 Jun 2022 17:56:05 GMT
  - Prem Mathew (College of Business, Associate Dean of Undergraduate Programs) (prem.mathew): Approved for 02 Dean Designee
- 4. Fri, 10 Jun 2022 15:10:20 GMT
  - Alix Gitelman (Vice Provost for Academic Affairs) (alix.gitelman): Approved for Provost Designee
- Tue, 28 Jun 2022 00:15:41 GMT Windy Adoretti (OSU-Cascades, Interim Assistant Dean) (windy.adoretti): Approved for OSU Cascades
- 6. Tue, 12 Jul 2022 09:33:45 GMT 0/1 votes cast.

Yes: 0% No: 0%

Approved for 14 Day Review

7. Tue, 12 Jul 2022 15:18:52 GMT

David Berger (School of Accounting, Finance & Information Systems, Associate Professor) (dave.berger): Approved for AFIS Head

8. Mon, 19 Sep 2022 22:43:44 GMT

Prem Mathew (College of Business, Associate Dean of Undergraduate Programs) (prem.mathew): Approved for 02 College Committee Approver

9. Fri, 23 Sep 2022 01:09:23 GMT

Janice Nave-Abele (Curriculum Management, Curriculum Coordinator) (janice.nave-abele): Approved for APA Coordinator Programs

10. Fri, 23 Sep 2022 17:19:38 GMT

Carrie Stampe (College of Business, Assistant to Senior Associate Dean) (carrie.stampe): Approved for stampec

11. Mon, 10 Oct 2022 14:25:09 GMT

Frank Chaplen (Biological & Ecological Engineering, Associate Professor, and Budgets & Fiscal Planning Committee Chair) (frank.chaplen): Approved for Budgets and Fiscal Planning Committee Chair

12. Wed, 11 Jan 2023 00:08:45 GMT

Ping-Hung Hsieh (College of Business, Professor) (ping-hung.hsieh): Approved for 02 Curriculum Council College Rep

13. Wed, 11 Jan 2023 17:09:18 GMT

Janice Nave-Abele (Curriculum Management, Curriculum Coordinator) (janice.nave-abele): Approved for APA Coordinator Programs

14. Thu, 26 Jan 2023 22:55:30 GMT

Ping-Hung Hsieh (College of Business, Professor) (ping-hung.hsieh): Approved for Curriculum Council Co-Chairs

15. Wed, 15 Feb 2023 03:59:27 GMT

Vickie Nunnemaker (Faculty Senate, Special Assistant to the Faculty Senate President) (vickie.nunnemaker): Approved for Executive Committee

## History

1. Sep 3, 2020 by Belinda Sykes (Office of the Registrar, Catalog & Curriculum Coordinator) (belinda.sykes)

Date Submitted: Tue, 07 Jun 2022 19:14:05 GMT

**Viewing:** C191: Accounting Certificate

Last approved: Thu, 03 Sep 2020 06:46:55 GMT

Last edit: Thu, 30 Jun 2022 01:48:22 GMT

Changes proposed by: stampec

#### Proposal

#### **Effective Term**

Summer 2022

#### **Type of Change**

Suspend a program (or terminate a degree type)

#### **Justification**

Temporarily suspending program. No current enrollment, no enrollment planned, and significant content update needs to be designed before reopening.

#### **Primary Originator**

#### Name

Carrie Stampe (College of Business, Assistant to Senior Associate Dean)

John Becker-Blease (College of Business, Associate Dean of Graduate Programs, and Graduate Council Chair)

David Berger (School of Accounting, Finance & Information Systems, Associate Professor)

## **Program Information**

#### **Program Level**

Undergraduate

#### **Program Type**

Certificate

#### Name

**Accounting Certificate** 

#### Program (SIS) Code

C191

#### CIP Code

520301 - Accounting.

#### College

Business (02)

#### **Academic Unit**

School of Accounting, Finance & Information Systems

Is this program jointly administered?

No

What degree types are available for this undergraduate program?

Certificate

Is this certificate available as standalone?

No

**Campus Locations** 

**OSU-Cascades** 

Is this program currently or planned to be offered in hybrid format?

No

Will this program lead to professional licensure in any U.S. state or territory?

No

Suspend or Terminate a Degree

Explain how the academic program(s) or academic unit(s) current objectives, functions, and/or activities will change. Where applicable, address issues such as course offerings, program requirements, admission requirements, student learning outcomes and experiences, and how the advising structure and availability will be changed as a result of this proposal.

Curriculum needs to be reevaluated and submitted in order to relaunch program.

How will the proposed change to the academic program(s) or academic unit(s) support OSU's mission, vision, and goals?

Not applicable, program has not enrolled students in a few years.

Describe the potential positive and negative impacts of the proposed changes on the academic program(s) or academic unit(s) involved. Identify other OSU programs or units which might be affected, and describe the potential positive and negative impact on their mission and activities

Not applicable, program has not enrolled students in a few years.

Describe how the proposal will affect the long-range strategic goals and plans for the academic program(s) or academic unit(s). Compare with OSU's current strategic plan and its three signature areas of distinction

Not applicable, program has not enrolled students in a few years.

What is the current relationship with other higher education institutions in Oregon? Describe how this relationship might be altered based on the proposed change

Not applicable, program has not enrolled students in a few years.

If the academic program is professionally accredited, identify the accrediting body and describe how the proposed change may affect accreditation

AASCB. Not applicable, program has not enrolled students in a few years.

Teach-Out Plan

When did the program last have student enrollment?

202003

What is the teach-out plan for students currently enrolled in the program? If any core courses will stop being taught, what substitutions will be offered in their place so that students can still complete their requirements?

No students are currently enrolled in the certificate so no teach-out plan is required.

Information for the Catalog

How many total credits are required for completion of this program? 36

Catalog Description (this will display on the Overview tab in the Catalog)

The Post-Baccalaureate Accounting Certificate program at OSU-Cascades is designed for students who have earned a Bachelor's degree in a non-accounting field. The curriculum supports the preparation for the Uniform Certified Public Accountant (CPA) Examination, and employment in professional accounting (public, private, or governmental).

Are you adding, removing or changing learning outcomes in this proposal?

Student Learning Outcomes (this will display on the Learning Outcomes tab in the Catalog)

# Requirements (this will display on the Requirements tab in the Catalog and be coded into MyDegrees)

The Post-Baccalaureate Accounting Certificate (PBAC) is designed for students who have earned one or more baccalaureate degrees and who wish to complete course work in preparation for taking the Uniform Certified Public Accountant examination and/or the Certified Management Accountant examination. The PBAC program includes courses in accounting directly related to preparation for the exams, as well as professional preparation for public or industry accounting.

## **Application Criteria**

The following requirements must be fulfilled prior to registering for the upper-division accounting courses in the PBAC program. Students must also have earned a baccalaureate degree recognized by the OSU Office of Admissions.

#### Course List

Code	Title	Credits	
Prerequisite Course	work		
Must have complet	ed 16 quarter credit hours in prerequisite course work with a grade		
of "C" or better; P/NP grades are not accepted.			
<u>BA 211</u>	FINANCIAL ACCOUNTING	4	
BA 213	MANAGERIAL ACCOUNTING	4	
BA 270	BUSINESS PROCESS MANAGEMENT	4	
BA 275	FOUNDATIONS OF STATISTICAL INFERENCE	4	
Students interested in meeting the academic requirements for the Uniformed Certified			
Public Accountant (CPA) examination must also complete an additional 20 quarter			
credit hours in accounting-related business coursework with a grade of "C" or better;			
P/NP grades are not accepted (a total of 36 quarter credits of accounting-related			
business coursework). For individuals who have not completed appropriate coursework			
within their undergraduate degree program(s), the following courses are			
recommended.			
BA 230	BUSINESS LAW I	4	
<u>BA 240</u>	FINANCE	4	
ECON 201	*INTRODUCTION TO MICROECONOMICS	4	
ECON 202	*INTRODUCTION TO MACROECONOMICS	4	
BA or HM elective course		4	
Total Credits		36	

## **Certificate Requirements**

The PBAC requires successful completion of nine courses (36 credits); seven courses in required accounting courses (28 credits) and two accounting elective courses (8 credits).

#### Course List

Code	Title	Credits
Required Accounting Courses		
ACTG 317	EXTERNAL REPORTING I	4
ACTG 318	EXTERNAL REPORTING II	4
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
ACTG 378	Course ACTG 378 Not Found	4
ACTG 424	TAXATION I	4
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
Elective Accounting Courses		8
<u>ACTG 417</u>	ADVANCED ACCOUNTING	
ACTG 422	Course ACTG 422 Not Found	
ACTG 425	ADVANCED TAXATION	

At least 20 of the 36 credits required for the PBAC must be taken in residence at OSU. Any courses transferred from another university must be pre-approved as equivalents and upper division work must be taken from an AACSB accredited business program. A grade of "C" or better is required in each course to remain in the PBAC program.

Total Credits 36

## **Letters of Support**

#### **External Letters of Support**

### Accessibility Form

#### **Accessibility Guidelines**

I have reviewed the listed documents

#### **Faculty Guidelines**

I have reviewed the listed documents

#### **Information Technology Guidelines**

I have reviewed the listed documents

By submitting this form, we affirm that we have reviewed the listed documents and will apply a good faith effort to ensure accessibility in curricular design, delivery, and supporting information.

## **Budget Information**

**Budget Worksheet and Narrative** 

ACERT.docx

**Supporting Documentation** 

**Reviewer Comments** 

Belinda Sykes (Office of the Registrar, Catalog Curriculum Coordinator) (belinda.sykes) (Thu, 09 Jun 2022 07:52:05 GMT): This proposal suspends the Accounting UG Certificate. No students are currently enrolled and the suspension would prevent any new students from declaring the certificate for up to three years.

John Edwards (School of Psychological Science, Professor) (jedwards) (Tue, 28 Jun 2022 16:42:55 GMT): No concerns

Catherine Bolzendahl (School of Public Policy, Director) (catherine.bolzendahl) (Thu, 07 Jul 2022 18:16:16 GMT): SPP supports

Arup Indra (College of Pharmacy, Associate Professor) (arup.indra) (Mon, 10 Oct 2022 15:59:48 GMT): I approve and have no concerns. Thanks, Arup

Key: 299
Select any proposals you would like to bundle together for approval. Only proposals you have saved are available to bundle.
Bundle Title:
Course:
Proposal A
Program:
Proposal B