Resolution #12
1999-2000
FACULTY SENATE

SUNY BROCKPORT
Faculty Senate
State University of New York
College at Brockport
330 New Campus Drive
Brockport, NY 14420-2925
(716) 395-2966 (fax) 395-2246

TO:   Dr. Paul Yu, College President
FROM: The Faculty Senate
RE:   The Faculty Senate Meeting on: February 28, 2000
SUBJ: Changes in the Degree Requirements for the
       Registered Accounting Program

Signed: (Thomas Bonner, Faculty Senate President)
Date Sent: 3/20/00

TO: The Faculty Senate
FROM: Dr. Paul Yu, College President
RE:   I. Decision and Action Taken on Formal Resolution
       a. Accepted. Effective Date: 4/1/00 or next opportunity for publication
       b. Deferred for discussion with the Faculty Senate on
       c. Unacceptable for the reasons contained in the attached explanation
II. III. a. Received and acknowledged
        b. Comment:

DISTRIBUTION: Administrative Group - full copy of
resolution can be obtained from the Faculty Senate
office.

Distribution Date: 4/12/00 Signed: (President of the College)

Resolution Disk::resform.wpc::ask
November 30, 1999

TO: Tom Bonner, Faculty Senate President
    Dr. Larry Kline, Chair, Undergraduate Programs Committee

FR: Joseph R. Mason, Interim Dean
    School of Professions

RE: Approval of Changes to the Registered Accounting Degree program Curriculum

The degree program in Accounting is one of the signature programs in this school. Even with its success, it is essential that we continue to change it, not only to comply with State Education Regulations, but also to ensure program quality and consistency.

I endorse this proposal without qualification or reservation.

slm

cc Dr. Timothy J. Flanagan
To:        Tom Bonner, Faculty Senate President
             Dr. Larry Kline, Chair, Undergraduate Programs Committee

From:     Steve Brezlawski

Re:       Approval of changes to the Registered Accounting Degree Program curriculum

Dear Senators,

The Department of Business Administration and Economics is proposing a number of changes to the Degree Program in Accounting. The degree in Accounting is currently registered with the State Education Department Division of Professional Licensing Services, enabling our graduates to sit for the Uniform CPA Exam in New York State.

There are four primary goals reflected in the proposed changes to the curriculum:

1. Respond to the recently enacted changes in section 32.13 of the State Education Regulations and the anticipated re-registration of the program that will be required prior to March 2004.

2. Respond to concerns of stakeholder groups, including students, alumni, employers, and recruiters, regarding the need to elevate both the writing skills and the computer information systems acumen of our graduates.

3. Promote consistency among our degree programs with respect to course grade and entrance requirements. You may recall that the Department recently increased both admission standards (prerequisite GPA) and course-grade requirements in the Business Administration Degree program.

4. Ensure student success on the Uniform CPA exam, the contents of which have evolved over time. Our curriculum must evolve accordingly.

The body of the proposal is divided into three parts, the first of which is an executive summary. Part II describes changes to the core and prerequisite courses of the Accounting degree program. Part III describes proposed changes to standards for course grades required in the major. The existing program and courses in Accounting are described on pages 125-127 of the Undergraduate Studies catalog, with course descriptions on pages 133-138; copies of these pages are attached as an appendix.
In the accounting profession, passing the CPA exam is the ultimate metric of student success. Consistent with the College Mission, our focus must always be on maintaining curriculum that enables this success. Graduates of SUNY Brockport's accounting program currently pass the CPA exam at a rate that exceeds both National and State Averages; our pass rate is comparable to, or exceeds, that of all Rochester area Colleges. The Department believes that the proposed changes are instrumental to maintaining this level of program quality, and respectfully asks for Senate approval of the changes as proposed.

We anticipate a visit from our accrediting body in mid-spring. Without being presumptuous about the outcome, we would like (if possible) to have Senate approval of these changes before the site visitation team arrives.
Executive Summary

What:
1. Changes to the Registered Accounting Degree Program

Scope
1. Changes in entrance requirements
2. Changes in minimum course grade requirements
3. Changes in the Curriculum (prerequisites, corequisites, business core, and upper-level accounting courses)

Why:
1. To improve the program.
2. To better meet the expectations of stakeholders.
3. To make entrance requirements for the program consistent with the business degree.
4. To make minimum course grade requirements more consistent with the business degree.
5. To reflect changes in the accounting profession and the regulatory and business environments in which the profession operates.

When:
6. Effective Fall 2000, if granted administrative approval. Note that the current Undergraduate Studies Catalog indicates that changes are anticipated.
<table>
<thead>
<tr>
<th>Table I: Proposed Changes to Course Requirements: Accounting Curriculum</th>
</tr>
</thead>
<tbody>
<tr>
<td>(changes indicated in bold)</td>
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</table>

<table>
<thead>
<tr>
<th>Existing Curriculum</th>
<th>Proposed Curriculum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prerequisite Course Requirements (18 credits)</td>
<td>Prerequisite Course Requirements (21 credits)</td>
</tr>
<tr>
<td>ECN201: Principles of Economics (Micro)</td>
<td>CS105: End User Computing</td>
</tr>
<tr>
<td>ECN202: Principles of Economics (Macro)</td>
<td>ECN201: Principles of Economics (Micro)</td>
</tr>
<tr>
<td>ECN204: Introduction to Statistics</td>
<td>ECN202: Principles of Economics (Macro)</td>
</tr>
<tr>
<td>ACC285: Fundamental Accounting I</td>
<td>ECN204: Introduction to Statistics</td>
</tr>
<tr>
<td>ACC286: Fundamental Accounting II</td>
<td>ACC281: Introduction to Financial Accounting</td>
</tr>
<tr>
<td>MTH2xx: Math requirement</td>
<td>(revised course; see discussion below)</td>
</tr>
<tr>
<td>(calculus, business calculus or finite math)</td>
<td>ACC282: Introduction to Managerial Accounting</td>
</tr>
<tr>
<td></td>
<td>(revised course; see discussion below)</td>
</tr>
<tr>
<td></td>
<td>MTH2xx: Math requirement</td>
</tr>
<tr>
<td></td>
<td>(calculus or business calculus)</td>
</tr>
<tr>
<td>Corequisite Courses (6 credits)</td>
<td>Corequisite Courses (12 credits)</td>
</tr>
<tr>
<td>ECN304: Intermediate Statistics, plus one of the following:</td>
<td>Analytical Skills Corequisites.</td>
</tr>
<tr>
<td>ECN301: Intermediate Micro</td>
<td>ECN304: Intermediate Stats, plus 1 of the following:</td>
</tr>
<tr>
<td>ECN302: Intermediate Macro</td>
<td>ECN301: Intermediate Micro</td>
</tr>
<tr>
<td>ECN305: Managerial Economics</td>
<td>ECN302: Intermediate Macro</td>
</tr>
<tr>
<td></td>
<td>ECN305: Managerial Economics</td>
</tr>
<tr>
<td></td>
<td>BUS401: Production &amp; Operations Mgmt.</td>
</tr>
<tr>
<td></td>
<td>Professional Skills Corequisites</td>
</tr>
<tr>
<td></td>
<td>ENL308: Business Writing</td>
</tr>
<tr>
<td></td>
<td>ACC283: Intro to Accounting Systems and</td>
</tr>
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<td></td>
<td>Software (new course, see discussion below)</td>
</tr>
<tr>
<td>Business Core (24 credits)</td>
<td>Business Core (24 credits)</td>
</tr>
<tr>
<td>BUS325: Principles of Finance</td>
<td>BUS325: Principles of Finance</td>
</tr>
<tr>
<td>BUS335: Principles of Marketing</td>
<td>BUS335: Principles of Marketing</td>
</tr>
<tr>
<td>BUS365: Organizational Behavior</td>
<td>BUS365: Organizational Behavior</td>
</tr>
<tr>
<td>BUS375: Business Law I</td>
<td>BUS375: Business Law I</td>
</tr>
<tr>
<td>BUS376: Business Law II</td>
<td>BUS376: Business Law II</td>
</tr>
<tr>
<td>BUS475: Strategic Management</td>
<td>BUS475: Strategic Management</td>
</tr>
<tr>
<td>Finance Elective (choice of: BUS 420, 421, 422 or ECN 321)</td>
<td>Finance Elective (choice of: BUS 420, 421, 422 or ECN 321)</td>
</tr>
<tr>
<td>(BUS 365 is removed from Business core)</td>
<td></td>
</tr>
<tr>
<td>Upper Level Accounting Courses (18 credits)</td>
<td>Upper Level Accounting Courses (21 credits)</td>
</tr>
<tr>
<td>ACC386: Intermediate Accounting II</td>
<td>ACC388: Cost Accounting</td>
</tr>
<tr>
<td>ACC486: Advanced Accounting</td>
<td>ACC487: Auditing</td>
</tr>
<tr>
<td>ACC487: Auditing</td>
<td>ACC488: Federal Income Tax II</td>
</tr>
</tbody>
</table>

Proposal: Accounting Program Changes
### Table II: Changes to Course and Transfer Grade Policies for the Accounting Curriculum
**(Changes indicated in bold)**

<table>
<thead>
<tr>
<th>Existing Curriculum</th>
<th>Proposed Curriculum</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prerequisite GPA:</strong> Students must complete their prerequisite course requirements with an average GPA of 2.0 in prerequisite courses taken at SUNY Brockport and no grade lower than a C- to be admitted to the accounting major.</td>
<td><strong>Prerequisite GPA:</strong> Students must complete their prerequisite course requirements with an average GPA of 2.5, with at least a C in ACC 281 and ACC 282, and with no grade in the other prerequisite courses below C- to be guaranteed admission to the accounting major.</td>
</tr>
<tr>
<td><strong>Role of Transfer Grades in Computing</strong></td>
<td><strong>Role of Transfer Grades in Computing</strong></td>
</tr>
<tr>
<td><strong>Prerequisite GPA:</strong> Transfer grades, in prerequisite courses, are not included in the calculation of prerequisite course GPA.</td>
<td><strong>Prerequisite GPA:</strong> For purposes of determining program admission, transfer grades are included in the computation of prerequisite GPA.</td>
</tr>
<tr>
<td><strong>Overall GPA:</strong> Students must complete their corequisite, core, and specialty area requirements with an average GPA of 2.0 or better.</td>
<td><strong>Overall GPA:</strong> Students must complete their corequisite, core, and specialty area requirements with an average GPA of 2.0 or better, and with no grade below C in any required ACC courses.</td>
</tr>
<tr>
<td><strong>Individual Course Grades:</strong> Students must pass courses taken at Brockport (earn a grade of C- or better) to satisfy degree requirements.</td>
<td><strong>Individual Course Grades:</strong> Students must earn:</td>
</tr>
<tr>
<td></td>
<td>- A grade of C or better in all required accounting courses.</td>
</tr>
<tr>
<td></td>
<td>- A grade of C or better in all remaining corequisite and core courses.</td>
</tr>
<tr>
<td><strong>Transfer Course Grades:</strong></td>
<td><strong>Transfer Course Grades:</strong></td>
</tr>
<tr>
<td><strong>Prerequisite Courses:</strong> Students may transfer courses from other regionally accredited institutions to satisfy prerequisite requirements, provided that the courses are approved as equivalent. Students must earn a grade of at least C- in the transferred course to satisfy prerequisite requirements.</td>
<td><strong>Prerequisite Courses:</strong> Students may transfer courses from other regionally accredited institutions to satisfy prerequisite requirements, provided that:</td>
</tr>
<tr>
<td></td>
<td>- The courses are approved as equivalent.</td>
</tr>
<tr>
<td></td>
<td>- Students earn a transfer grade of C or better in required ACC courses, and a grade of at least C- in other courses.</td>
</tr>
<tr>
<td>Core, Upper-level Accounting, and Corequisite courses: Students may transfer courses from other regionally accredited institutions to satisfy Core, Specialty Area and Corequisite course requirements, provided that the courses are approved as equivalent and that the student meets the residency requirements of the College and Department. Students must pass the transferred course (D- or higher) to satisfy Core, Specialty Area, and Corequisite course requirements.</td>
<td>Core, Upper-level Accounting, and Corequisite courses: Students may transfer courses from other regionally accredited institutions to satisfy Core, Specialty Area and Corequisite course requirements, provided that:</td>
</tr>
<tr>
<td></td>
<td>- The courses are approved as equivalent.</td>
</tr>
<tr>
<td></td>
<td>- Students earn a transfer grade of C or better in required ACC courses, and a grade of at least C- in other courses.</td>
</tr>
<tr>
<td></td>
<td>- Student meets the residency requirements of the College and Department</td>
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</tbody>
</table>

**Proposal:** Accounting Program Changes
Proposal for Changes in the Degree Requirements for the Registered Accounting Program at SUNY Brockport

Part I: Introduction

The Department of Business Administration and Economics has just completed the fifth year of a five-year candidacy process leading to professional accreditation. A relevant and contemporary curriculum is a key component of the accreditation process. In accord with our accreditation plan, the accounting faculty has reviewed and evaluated the existing Accounting Degree curriculum. The evaluation included:

- a review of competing undergraduate programs, public and private,
- evaluation of the existing curriculum vis-a-vis the most recent accounting education literature,
- a detailed evaluation of our curriculum vis-à-vis curriculum standards set forth by our accrediting body, the American Assembly of Collegiate Schools of Business (AACSBS),
- consideration of our curriculum in the context of revisions in the State Education Department regulations for registered accounting programs,
- consideration of the evolving content in the Uniform CPA exam.

In addition to the core business curriculum content standards specified by AACSBS, AACSBS mandates that curriculum must be responsive to needs of stakeholders, including employers. Thus, department faculty also set out to obtain stakeholder feedback regarding the strengths and weaknesses of our existing program, utilizing alumni surveys and employer, recruiter, and alumni focus groups.

As a result of its review, the Department of Business Administration and Economics is proposing a number of changes to the Accounting Degree program. The scope of the proposal includes changes in required courses and modification of certain course-grade and GPA requirements, as discussed in detail within.

This proposal is divided into three parts. This introduction is Part I. Part II describes and discusses changes in required courses for the registered Accounting Degree program. Part III describes and discusses proposed changes to standards for course grades required in the major.

The proposed revision does require an increase in the number of courses required to complete the degree. Specifically, students will experience a net increase of four required courses.

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1 The Bachelor of Science degree in Accounting is registered with the New York State Department of Education, Division of Professional Licensing Services. This qualifies students who successfully complete the program for entry into the Uniform CPA Examination. Thus, our degree requirements are subject to ongoing review and approval by the State of New York in addition to SUNY.

Proposal: Accounting Program Changes
including prerequisite and corequisite requirements for the degree. We do not anticipate that the increase will require additional faculty resources; it will be accomplished through increased utilization of existing course sections or reallocation of existing resources, as explained within.

Part II: Changes in Required Courses

Proposed changes in coursework are summarized in Table I (page 3). Four of the proposed changes parallel recent changes in the Business Administration degree. To date, we are very satisfied with the impact that these changes have had on our Business degree and we anticipate similar benefits to the Accounting degree program. They include the following:

- Add an International Business course to the core curriculum.
- Add a Business Writing course to the corequisite requirements.
- Collapse two required management theory courses into a single course.
- Add an end-user computing course to the program prerequisites.

Other proposed changes in coursework are unique to the accounting program. All of the course-related changes indicated in Table I are discussed and justified below.


ACC285/286 will be revised and renumbered ACC281/282; ACC283 is a new course. The ACC 285/286 sequence is the traditional principles approach to introductory accounting. Its focus is primarily on the procedural aspects of accounting, i.e., bookkeeping entries, the recording of events and "where the numbers go." Topical coverage is usually 75% financial accounting and 25% managerial accounting. This approach has become less relevant and is gradually becoming obsolete based on 1) several leading papers authored in the late 1980's and early 1990's by leading practitioners and academicians, espousing a user approach to introductory accounting, focusing on the reporting and use of accounting information rather than the procedural recording aspects, and 2) the change in entry-level positions for accounting graduates. The majority of the last generation of accounting graduates entered CPA firms, where financial accounting was among the most important subject areas. According to the American Institute of Certified Public Accountants, an industry group for CPAs, 75% of accounting graduates in the United States today do not enter CPA firms upon graduation. The vast majority of these individuals are initially employed in business and industry, where a stronger knowledge of managerial accounting, income taxation, information technology, and strategic planning, and stronger entrepreneurial skills are needed. Today's accounting graduate thus needs to be well-versed in how accounting information may be used to enhance cash flow, profitability, and overall business success. The proposed ACC 281/282/283 sequence accomplishes this by:

- Shifting the focus to use of information rather than accumulation of it.

Proposal: Accounting Program Changes
• Establishing a software applications course specifically-tailored to the needs of introductory accounting students, and integrating information technology into each of the other introductory (and advanced) accounting courses; and

• Increasing the coverage of managerial accounting and related topics.

The addition of the (new) ACC 283 course is necessary to ensure systematic coverage of key curricular content. Course content includes non-trivial coverage of financial accounting systems and the use of important accounting software applications, including general ledger and financial statements, and standard costing and variance analysis. A working knowledge of accounting software is, increasingly, an expectation of employers that recruit our students. Because this coverage is expected of all accounting graduates, there is unquestionably a need to include coverage in our curricular requirements. A recent study of accounting programs in New York State reports that about 60% of all programs require either an Accounting or a Management Information Systems course for all graduates. Further, many accounting programs require a one-credit hour lab experience in conjunction with at least the first two or three accounting courses. Competitively, our current program is weak in this regard.

Because of the prevalence of transfer credit (over which we have little control), problems with overly-packed syllabi in advanced courses (as Accounting rules and policies expand at an increasing rate), and the three-credit hour configuration of courses in our Department, it is not realistic to expect systematic coverage of accounting applications and software issues by integration in existing courses courses. Finally, the addition of ACC283 as a program corequisite will also provide our students with nine introductory accounting credit hours rather than six, which more closely approximates the number of introductory accounting hours provided by other regional AACSB-accredited programs.²

Thus we assert that the introduction of ACC283, as a new course, is the best mechanism for keeping our accounting program relevant and competitive. The course registration forms for ACC281/282/283 are attached.

Staffing resources will be achieved primarily through the elimination of BUS365 from the accounting curriculum. We also anticipate reduced enrollments in BUS317, currently used by accounting students, on an ad hoc basis, to increase their computer background.

B) Consolidation of two management theory courses in the existing core curriculum.

The existing core accounting curriculum includes two related courses in the area of management and organizational theory as follows:

• BUS365: Principles of Management
• BUS366: Organizational Behavior

² For example, AACSB-accredited institutions such as Binghamton University, Rochester Institute of Technology, and the University at Buffalo require at least 8 credit hours of introductory coursework in accounting theory, application, and software.

Proposal: Accounting Program Changes
The Department, acknowledging substantial overlap in these two courses, recently revised the content of BUS366 to eliminate overlap and emphasize the most important aspects of the two courses in a single course. Consistent with the business program, the accounting program will adopt this "single course" approach. This consolidation is consonant with 1) feedback received from various stakeholders regarding the existing accounting curriculum and 2) our need to reallocate resources so that other emerging key business issues, e.g., international business, can be more thoroughly addressed in the accounting core.

C) Addition of BUS345 (International Business Environment) to the Accounting core:

International business has emerged as a key issue for the accounting profession. The emergence of multinational companies and subsidiaries, global product and component sourcing, international lines of credit, and global accounts receivable represents a major challenge to the accounting profession. Accounting students without strong backgrounds in international business are simply unprepared to support the emerging needs of their profession. In examining how to best integrate international issues into our curriculum, it was decided that adding this (existing) course to the core is overwhelmingly preferable to systematic integration of international topics into existing core or specialty courses, for the following reasons.

- **Homogeneity in coverage of key international issues.** The large number of majors in accounting and business administration requires multiple sections of various courses in the core and specialty areas of accounting. Further, the multiple sections are often taught by three or more different instructors. Based on earlier experiences in the Business Administration degree program, we have learned that trying to integrate coverage of international issues into myriad courses, with multiple sections staffed by multiple faculty, produces unacceptably heterogeneous results.

- **Large number of transfer students.** More than one third of our students are transfer students. They often transfer many of our prerequisite courses and, typically, one half of the core courses. It is virtually impossible to impose or guarantee consistent coverage of international issues in transfer course work. A required core course alleviates this problem.

- **No room at the inn.** An extensive written survey of our faculty was conducted by the curriculum committee when addressing this issue for the Business Administration degree. The committee asked instructors to consider enhanced coverage and integration of several issues and activities into their courses, e.g., intensive use of writing exercises, coverage of ethical issues, coverage of global issues, intensive use of the library, integration of technology, etc. The survey clearly indicated that syllabi were too full with important existing materials to accommodate serious and systematic coverage of global topics. The situation in Accounting is at least as bad, given the explosion of regulatory and accounting standards pronouncements that accounting students must now learn.

Thus, we feel strongly that the addition of the (existing) BUS345 course as a requirement for the accounting major is key to having a contemporary accounting program. Staffing is achieve
by a modest increase in section sizes\(^3\) for BUS345. Where possible, faculty will also elevate coverage of international issues in existing courses.

D) Add a required computer applications course (CIS106) to the program prerequisites. In addition to the proposed accounting software application course discussed above, several general business software applications have become foundation knowledge in today's business environment. Our Department has identified lack of coverage of this area as a major weakness in our existing curriculum, based on comparison with other programs and the comments of students, alumni, and recruiters. We therefore propose including the End User Computing course as a required program prerequisite for the following reasons:

- **Demands of stakeholders**: Companies that hire our students demand that our students have elevated levels of literacy in certain business applications, including word processing, spreadsheets, presentation software, and database management software. It is difficult to argue that our students have this proficiency when we do not require that all students develop it.

- **Competitive curriculum**: A study of AACSB-accredited business programs found that accredited accounting programs have an average of 1.5 required computer courses, with many having two required courses. The combination of this course and ACC283 will provide our students with the appropriate skills and knowledge.

- **Curricular support**: The accounting faculty have made a discernible effort to integrate the computer into their syllabi. Unfortunately, the computing backgrounds of our students are so heterogeneous that it makes integration of computer work extremely difficult. The instructor then must waste valuable class time developing the students' basic skills. Coverage of accounting topics is then sacrificed. Students who already have the background feel like they are wasting their time. The same process is repeated throughout the curriculum. It will be far more efficient to properly develop student skills in general business computing applications before they show up in our specialty classes and then relentlessly reinforce these skills through applied accounting course work.

- **Failure of the "T" requirement (and the pending competency exam) to meet our needs**: Transfer students may satisfy the existing "T" requirement in ways that have no impact on our needs for literacy in accounting and business applications. For example, a student who transfer a computer applications, taken course 8 years ago using DOS-based software, will receive T credit. This student will be unprepared to sit in our courses. Further, the new testing system proposed by the college is inadequate in its demands for competency in business applications.

The Department has worked with the Computer Science Department to develop a course (CIS106) that focuses on the skills that students need to develop before taking computer intensive courses in our program. These include intermediate-level use of the word-processing, spreadsheet, and presentation management software used in our program. Location and retrieval of business-related data, and its further manipulation in spreadsheets, is also included. The course is designed not only to focus on software mechanics, but how those mechanics

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\(^3\) There are approximately 170 Accounting majors, implying approximately 45 juniors-class students. We offer approximately 7-8 sections of BUS345 per year. Implied is a section size increase of 6-7 students per section.
support business-related activities, including presentations and the integration of spreadsheet results into word-processed reports. Reports and papers of this caliber will then be expected in all of our accounting courses.

Computer Science began staffing CIS 106 two years ago in anticipation of adding this course to the accounting curriculum (in addition to the business curriculum). It was also agreed two years ago that four sections per semester of CIS 106 would eventually be staffed by Computer Science. CIS 106 is distinct from CSC 104 so that the course can be more carefully tailored to support the unique needs of the business and accounting programs and so that enrollments and transfer articulation agreements can be more carefully controlled by the Department. Transfer students will take this course in their first semester at Brockport.

E) Add a required writing course (ENL 308) to the program corequisites. In parallel fashion to the revised business curriculum, a second required writing course, beyond the College composition requirement, is added for the following reasons:

- Demand of stakeholders: Companies that hire our students demand that our students have elevated written communication skills. Further, we have received employer feedback that indicates that some of our graduates do not have writing skills commensurate with employer expectations. The experience of our faculty, as they review the writing work of many of our students, confirms the observations of employers.

- The system always works: An analysis of the Fall 1998 SAT scores of 42 students who intend to major in accounting shows an average verbal SAT score of 445. Although the College appears to be taking aggressive steps to remedy this situation, it will be some time before College goals surrounding SAT scores are realized. Even if the average were raised to 500, implied is that accounting students could still benefit substantially from additional training in writing, especially given the importance of writing skills in the accounting profession. A system that does not take additional measures to elevate the writing skills of these students is virtually guaranteed to produce graduates whose written communication skills are substandard.

- Curricular support: The faculty have made a discernible effort to increase the importance of written assignments in our classes. Unfortunately, the writing and editing skill of some of our students are so poor that it makes correcting writing assignments excessively tedious. Faculty spend excessive time and effort dealing with basic sentence construction and punctuation issues. The use of pronouns, plural forms, and future/present/past tense is often incorrect. It is far more efficient to elevate student skills in writing mechanics before they show up in our classes and then relentlessly reinforce these skills through written work.

We have worked with the English Department to revise the ENL 308 Business Writing course to focus on the skills that students need to develop further before taking writing-intensive courses in our program. These skills include 1) reinforcement and further development of grammar and editing skills, above those expected for ENL 112, 2) writing various memo and short forms commonly encountered in business, 3) the ability to write persuasively, 4) the ability to report findings, 5) construction of concise sentences, and 6) the use of word-processing programs to check grammar (most of our students don't know what the "grammar checker" is saying). The format for written forms introduced in ENL 308 (e.g., a memo, a report, a synopsis) will then be...
adopted by the accounting faculty. A methodology for working in groups is also introduced in this course; it will become the standard for group work in the accounting program.

F) Make Tax II (ACC488) a required course. Focus groups of alumni and employers, conversations with accounting firm recruiters, comparison to other accounting programs, and an examination of recent CPA exam questions all indicate that our students should be taking a second course in Taxation. When asked, alumni who have taken the CPA exam uniformly suggest that they were underprepared to answer exam questions related to tax. Understanding this weakness in our program, the accounting faculty added a tax course several years ago. Unfortunately, students often choose not to take the course to take the course as an elective, given that it is known to be challenging and given that they are somewhat naive about its importance. This undermines their future success and results in class sizes of only 7-12 students. Given the room for additional enrollment in existing sections, we do not anticipate a need for additional resources in this regard.

G) Doesn’t this seem like a lot of required coursework? Questions are often raised, concerning why the Bachelor of Science Degree in Accounting mandates more required coursework than the “traditional” maximum of 36 hours observed at SUNY Brockport. The reason is that the content of registered Accounting programs in New York State is carefully controlled and mandated by the New York State Education Department in Albany. In short, it is mandated that Accounting students take 60 hours of business and accounting coursework and 60 hours of non-business, non-accounting, liberal arts coursework. Students under the proposed changes will take no fewer liberal arts courses than they do now; we are simply being more specific in dictating which courses they will take in satisfying their 60 hour business/accounting block and the 60 hour liberal arts block.

Specifically, section 52.13(a) of the state education regulations dictates that 60 hours of the undergraduate curriculum must consist of the following:

<table>
<thead>
<tr>
<th>Topic Area</th>
<th>Required Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting coursework</td>
<td>24</td>
</tr>
<tr>
<td>Commercial Law coursework</td>
<td>6</td>
</tr>
<tr>
<td>Finance Coursework</td>
<td>6</td>
</tr>
<tr>
<td>Business statistics coursework</td>
<td>3</td>
</tr>
<tr>
<td>Additional Business or Accounting</td>
<td>21</td>
</tr>
<tr>
<td>Total REQUIRED Accounting and</td>
<td>60</td>
</tr>
<tr>
<td>Business Coursework</td>
<td></td>
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</tbody>
</table>

Accounting programs not meeting these requirements cannot be registered (accredited) by the New York State Education Department. Only students graduating from registered programs are allowed to sit, by virtue of their degree, for the Uniform Certified Public Accountant Examination in New York.

Proposal: Accounting Program Changes
Part III: Changes In Course Grade and GPA Requirements

Proposed changes in course grade and GPA are summarized in Table II (page 4). Three of the proposed changes parallel recent changes in the Business Administration degree. To date, we are very satisfied with the impact that these changes have had on our Business degree and we anticipate similar benefits to the Accounting degree. These changes include the following:

- Increase the prerequisite course GPA, required to declare the major, from 2.0 to 2.5.
- Include transferred prerequisite course grades in the calculation of prerequisite GPA, for purposes of program admission.
- Increase the minimum acceptable grade in required business and economics courses from D- to C-.

The remaining proposed change is unique to the accounting program. Accounting students will need to earn a grade of at least C in their required accounting courses. The grade-related changes indicated in Table II are discussed and justified below.

A) Require a grade of C- or better in all non-accounting courses used to satisfy degree requirements, i.e., all courses used in calculating a student's major GPA except ACC-prefix courses. Currently, students may earn "D-" grades in required courses and receive a degree, as long as the major GPA is at least 2.0. This runs counter to the paradigm of carefully designed and integrated curricula specified by our accrediting body. AACSB accreditation standards direct us to specify the importance and role of each course in our curriculum. Thus, each course and its contents are arguably a crucial part of the degree. To the extent that a grade of "D" indicates that a student did not learn the material in a course, it follows that the "D" student has not completed a crucial part of our degree requirements and should not be awarded a degree in Accounting until they remedy the "D" grade.

We recognize that there may be an adverse effect on major headcount in the short term, but we are willing to tolerate the impact in the interest of continuous improvement in program quality. After one year, we see no adverse impact on Business Degree enrollment from a similar change; students appear to be rising to the challenge. Due to some students repeating courses, student FTE's may rise slightly.

B) Require a grade of C or better in all accounting courses (ACC-prefix) used to satisfy degree requirements, including transfer course work. The New York State Public Accountancy Handbook requires that all students siting for the CPA Examination earn at least a 2.0 GPA in their accounting course work. The spirit of the rule suggests that accounting students should demonstrate competency in accounting with at least a minimum level of "C". Additionally, because there is a reliance by society on accountants as part of a learned profession, supported by State requirements for licensure and continuing education and training to remain in practice, our accounting graduates should demonstrate minimum competence of the subject matter in their major. Accounting employers implicitly endorse this, by maintaining

Proposal: Accounting Program Changes
3.0 minimum GPA for most new hires.

C) Require a grade of at least C- in all non-ACC transfer course work. This transfer grade policy is consistent with the proposed grade policy for courses taken at SUNY Brockport, i.e., we are not discriminating against transfer students. Note that this proposed policy is also much more benign than Geneseo’s accounting program, which does not accept any transfer credit for required accounting courses. Hence, we do not anticipate a negative impact on enrollments.

D) Require a prerequisites GPA of 2.5 to guarantee admission to the accounting program. This change will make the prerequisite GPA requirement for the accounting program consistent with the requirement for the Business Administration. The Department’s initial self-study for the AACSB candidacy committee revealed that SUNY Brockport has the lowest GPA-based entrance requirement of any four year accounting program in SUNY. This weakness has also been identified in two other self-studies done for the purpose of program review, with the most recent review occurring in September 1997. Quality of students is one of the areas directly addressed by the accreditation standards; we are therefore obliged to address weaknesses, perceived or real, in the caliber of student in our program.

E) Include transfer grades in the calculation of prerequisite GPA, for purposes of determining program admission. Analysis of data demonstrates that excluding transfer grades, when computing GPA in the prerequisite courses, does not enhance the ability to predict performance in the major. Including transferred grades, for the purpose of calculating prerequisite GPA, does enhance the ability to predict satisfactory performance by reducing the number of false negatives. Further, transfer students who earned A’s and B’s in their transfer courses are often extremely upset by the current program admissions policy, which excludes consideration of grades earned at other institutions. Thus, we will now consider transfer grades in the prerequisite courses when determining admission to the major. Transfer grades, of course, do not influence a student’s Brockport GPA.
Appendix A

New Course Registration Forms
**Course Registration Form**

**Effective from**

**Signature**

**Date**

Complete both sides of form and return to OFFICE OF ACADEMIC AFFAIRS

1. New Course
   - Title Change (Prev. Title: _______________________
   - Content Revised
   - Umbrella Course
   - Topics Course (if checked, complete item 2)
   - Other (describe: ____________________________)

2. **Topics Course Only:**
   - A. Umbrella Course: __________
   - B. Umbrella Course Title: __________
   - C. Topics Course Title: __________
   - D. Topics Courses offered: __________
   - _____ Semester, _____ Year

3. a. Discipline: A _ C _ __________
   b. Undergraduate [X] Graduate __________

4. a. Official Course Title: Introduction to Financial Accounting
   b. Course Start Date: Fall 2000 (semester/year)

5. Abbreviated Course Title: (16 spaces)
   - INTRO FINAN ACC

6. a. Variable Credit? (Y/N) ______
   b. Semester Hours of Credit 3

7. Type of course: _ Liberal Arts _ Non-Liberal Arts _ G.E. Co

8. Cross Listed? Give Discipline(s) and Number(s):
   - Prerequisite Courses (Disc./No.): MTH111, College Algebra
   - Corequisite Courses (Disc./No.):

9. If this course is offered in the same discipline at another level under another number, give numbers (i.e., 426/526):

10. Frequency of Offering (check only one)
   - (A) Every Semester _
   - (B) Every Fall _
   - (C) Every Spring _
   - (D) Every Other Summer _
   - (E) Irregularly _
   - (F) Every Two Years _
   - (G) Every Other Year _
   - (H) Every Three Years _
   - (N) Upon Special Arrangement _

11. This course is offered exclusively on Satisfactory/Unsatisfactory basis (Y/N) _

12. Is this course repeatable for multiple credit? _

13. Course Description (Copy for catalog: 65 word maximum)
   - (see attached)

4. Relation to Degrees/Programs? _ X Requirement _ Other
   - Accounting Degree, Major, Program
15. In the space provided, describe:

(1) Objectives
(2) Outline of Course
(3) Methods of Assessing Student Performance
(4) Materials (Films, Reading, Etc.)
(5) Additional work required of graduate level students if course is a 'swing-course'

(please refer to attached)
ACC 281 Introduction to Financial Accounting (B).
Prerequisite: MTH 121 or equivalent or higher.
Provides an introduction to and a survey of Generally Accepted Accounting Principles and the double entry system of accounts. Specific topics covered include preparation and analysis of the income statement, balance sheet, statement of owner's equity, and statement of cash flows, and related footnote disclosures; survey of recording and reporting of the elements of financial statements.

Objectives:
1) Introduce the system of accumulation, analysis and reporting of financial information in accordance with generally accepted accounting principles (GAAP).
2) Illustrate the importance of the system to 1) investors, 2) creditors, and 3) the economic system.

Outline of Course:
1) Accounting in general, history, GAAP-based financial statements and the need for financial reporting.
2) The double-entry system and the accounting cycle.
3) Accounting principles and concepts (e.g., historical cost, separate entity, full disclosure) and the definitions of assets, liabilities, equity, revenue and expense.
4) Recording and reporting of cash and marketable securities.
5) Recording and reporting of accounts and notes receivable.
6) Recording and reporting of inventory.
7) Recording and reporting of property, plant & equipment.
8) Recording and reporting of intangible assets.
9) Recording and reporting of current liabilities.
10) Recording and reporting of non-current liabilities (omit present value discussion).
11) Recording and reporting of contributed capital.
12) Recording and reporting of retained earnings.

Methods of Assessing Student Performance:
1) Examinations
2) Group projects
3) Take-home projects

Materials:
1) Textbooks
2) Annual reports and SEC reports
3) Software
4) Journal articles
COURSE REGISTRATION FORM

Complete both sides of form and return to
OFFICE OF ACADEMIC AFFAIRS

1. X New Course
   — Content Revised
   — Umbrella Course
   — Topics Course (if checked, complete item 2)
   — Other (describe:)

2. TOPICS COURSE ONLY:
   A. Umbrella Course: ___________ ___________ ___________ ___________ ___________
   B. Umbrella Course Title: ____________________________
   C. Topics Course Title: ____________________________
   D. Topics Courses offered: __________________ semester, _______ Year

3. a. Discipline: ACC ___________ Number: 2 8 2
   b. Undergraduate _X_ Graduate ___

4. a. Official Course Title: Introduction to Managerial Accounting
   b. Course Start Date: Fall 2000 (semester/year)

5. Abbreviated Course Title: INTRO MANAG ACC

6. a. Variable Credit? (Y/N) N ______ b. Semester Hours of Credit 3

7. Type of course: _X_ Liberal Arts ___ Non-Liberal arts ___ G.E. Code

8. Cross Listed? Give Discipline(s) and Number(s): ACC281
   Prerequisite Courses (Disc/No.): ___________
   Corequisite Courses (Disc/No.): ___________

9. If this course is offered in the same discipline at another level unc
   another number, give numbers (i.e., 428/529):

10. Frequency of Offering (check only one)
   (B) Every Fall ___ (F) Every Even Fall ___ (L) Every Odd Fall ___
   (C) Every Spring ___ (Q) Every Even Spring ___ (M) Every Odd Spring ___
   (I) Every Summer ___ (J) Every Other Summer ___ (N) Every Year ___
   (O) Irregularly ___ (G) Every Two Years ___ (H) Every Three Years ___

11. Is this course offered exclusively on Satisfactory/Unsatisfactory
    basis (Y/N) N ______

12. Is this course repeatable for multiple credit? N ______

13. Course Description (Copy for catalog: 65 word maximum)

(SEE ATTACHED)

1. Relation to Degrees/Programs? _X_ Requirement
   ___ Elective ___ Other
   Accounting
   Degree, Major, Program

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1999-2000-12res.doc
13. In the space provided, describe:

(1) Objectives
(2) Outline of Course
(3) Methods of Assessing Student Performance
(4) Materials (Films, Reading, etc.)
(5) Additional work required of graduate level students if course is a ‘swing-course’

(please refer to attached)

Submitted by:
Chairperson’s Approval: __________________________ Date: ______
Dean’s Approval: __________________________ Date: ______
Director of General Education (if appropriate): __________________________ Date: ______

'89 Office of Academic Affairs

Return to:
OFFICE OF ACADEMIC AFFAIRS
ACC 282 Introduction to Managerial Accounting (B).

Prerequisites: ACC 281 or Permission of Instructor and MTH 121.

Provides an introduction to and a survey of accounting applications and information used by business managers to make short- and long-term decisions. Specific topics covered include cost accumulation and product costing, cost/volume/profit analysis, budgeting, standard costing and variance analysis, choice of business entity, debt vs. equity financing, and an introduction to income taxation.

Objectives:
1) Introduce management accounting concepts and procedures, including budgeting, product costing, cost/volume/profit analysis, and variance analysis.

Outline of Course:
1) Forms of business organization
2) General coverage of income taxation
3) Introduction to management accounting and related terminology
4) Cost behavior and cost/volume/profit analysis
5) Job order costing
6) Process costing
7) Master budgets
8) Flexible budgeting
9) Standard costing and variance analysis
10) Introduction to present value
11) Capital budgeting
12) Financing: Debt vs. Equity
13) International considerations

Methods of Assessing Student Performance:
1) Examinations
2) Group projects
3) Take-home projects

Materials:
1) Textbooks
2) Annual reports and SEC reports
3) Software
4) Journal articles
15. In the space provided, describe: (1) Objectives  
(2) Outline of Course  
(3) Methods of Assessing Student Performance  
(4) Materials (Films, Reading, Etc.)  
(5) Additional work required of graduate level students if course is a 'swing-course' 

(please refer to attached)
ACC 283 Introduction to Accounting Systems and Software (B).

Prerequisites: ACC 281 and CIS 106.

Provides an introduction to accounting information systems used by businesses to accumulate accounting data and the software used to manage the process. Specific systems covered include the accounting cycle, sales and cash receipts, purchases and cash payments, inventory management, and payroll. Software used includes a general ledger and financial statement package, spreadsheets, and word processing.

Objectives:
1) Extend study of the system of accumulation, analysis, and reporting of financial information in accordance with generally accepted accounting principles (GAAP).
2) Illustrate software applications common to the GAAP system.

Outline of Course:
1) Review of the accounting cycle
2) Review of financial statements
3) General ledger software problem, part I
4) General ledger software problem, part II
5) Sales and receivables system problem, part I
6) Sales and receivables system problem, part II
7) Purchases and payables system problem, part I
8) Purchases and payables system problem, part II
9) End-of-period procedures problem
10) Special problems of inventory accounting
11) Payroll accounting problem
12) Financial statement analysis

Methods of Assessing Student Performance:
1) Examinations
2) Group projects
3) Take-home projects

Materials:
1) Textbooks
2) Software
Appendix B

Current Catalog Description: Accounting Program
Major in Accounting

Students completing the Major in Accounting will have met the educational requirements to sit for the Uniform CPA exam in New York State and the Certified Management Accountant (CMA) exam. In completing the accounting degree, students must satisfy the degree requirements of (1) the College, (2) the Major in Accounting, and (3) New York State. Students must work closely with their advisor to determine the applicability of both their accounting and non-accounting courses towards the New York State requirements for this degree.

Note: When this catalog went to press, New York State was considering changes to its requirements for registered accounting programs; modifications to the current program are likely. Interested students should contact the Department at 395-2623 for additional information regarding changes in program requirements.

Degree Requirements

Students majoring in accounting must complete four groups of courses: (1) prerequisites, (2) corequisites, (3) business core courses, and (4) a prescribed series of upper-level accounting courses. See Course Requirements for the Accounting Major below for details. Students without significant work experience relevant to accounting are strongly encouraged to also complete at least one internship experience.

Students Who Intend to Major in Accounting, but who have not yet completed the prerequisite courses, should indicate their intent by filing an Intent to Major form, available in 119 Hartwell Hall. Freshmen students intending to major in accounting should complete the Intent to Major form by the beginning of their second semester at Brockport.

Course-Grade and GPA Requirements for the Major in Accounting

Students pursuing an accounting major must meet five course-grade and GPA requirements as follows:

1. A student's cumulative GPA in the prerequisite courses is used to determine whether a student will be admitted to the major. Currently, students must earn a minimum GPA of 2.0 in the prerequisite courses, with no grade lower than "C-" to be guaranteed admission to the major in accounting.

2. Students must earn a grade of at least "C-" in each SUNY Brockport course used to satisfy an accounting major requirement. This applies to corequisite, business core, and upper-level accounting course requirements described in Course Requirements for the Accounting Major below.

3. Students must earn an overall cumulative GPA of at least 2.0 in the SUNY Brockport courses used to satisfy course requirements in Course Requirements for the Accounting Major below.

4. Students must earn a cumulative GPA of at least 2.0 in all accounting (ACC prefix) courses.

5. All general education, upper-division coursework, and GPA requirements of the College must be met, including an overall cumulative GPA of at least 2.0 in all SUNY Brockport coursework used to meet bachelor's degree requirements.

Transfer Course and Grade Policy: Accounting students may request transfer course credit for:

(1) any prerequisite course, and (2) any 300-level accounting, business, or economics course not restricted by residency requirements. The College and the Department must approve transferred courses as equivalent to required courses, and the number of courses transferred is subject to the residency requirements of the College and Department. A grade of "C-" or higher is required for transferred courses used to satisfy prerequisite, corequisite, business core, and specialty course requirements.

In general, 400-level courses cannot be transferred. After matriculating at SUNY Brockport, Accounting students must complete ACC 386 Intermediate Accounting II, all 400-level accounting courses, and BUS 475 Strategic Management at SUNY Brockport. Freshman level
A 2-year college course generally cannot be transferred as equivalent to 300-level courses, and community college coursework will be considered as equivalent to any 400-level course.

Assignments: Students will be assigned an accounting faculty advisor when their Intent to Major form is processed (see Students Who Intend to Major in Accounting paragraph above). Accounting faculty advisors assist students in academic and career planning, but each student is ultimately responsible for knowing and understanding the degree requirements as specified in this catalog. Students must also develop an understanding of the additional educational requirements posed by New York State on students of New York State registered accounting programs. Advisor assistance by reviewing the courses that the student selects each semester and by answering questions about degree requirements, course sequencing, transfer coursework, electives, careers, and graduate school. In order to support working and non-traditional students, the program also provides academic advisement in the evening and for students whose schedules conflict with their advisor's office hours. Students who are having difficulty scheduling a meeting with their advisor should call 395-2623 to schedule an appointment with our advisement office.

Course Requirements for the Accounting Major

Prerequisite Course Requirements (18 credits)

Students must earn a minimum GPA of 2.0 in the following six prerequisite courses, with no grade lower than "C-" before admission to the major will be considered.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECN 201</td>
<td>Principles of Economics (Micro)</td>
<td>3</td>
</tr>
<tr>
<td>ECN 202</td>
<td>Principles of Economics (Macro)</td>
<td>3</td>
</tr>
<tr>
<td>ECN 204</td>
<td>Introduction to Statistics</td>
<td>3</td>
</tr>
<tr>
<td>ACC 285</td>
<td>Fundamental Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 286</td>
<td>Fundamental Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>MTH 201</td>
<td>Calculus I (excluding MTH 243, 313 and 441)</td>
<td>3</td>
</tr>
</tbody>
</table>

Total: 18

An introductory statistics course from another discipline may be substituted for ECN 204. However, credit will be allowed for only one statistics course.

Major Course Requirements

Completion of the accounting major requires a minimum cumulative grade point average of 2.0 in courses taken under 2a, 2b, and 2c below.

Economic Analysis Corequisites

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECN 304</td>
<td>Intermediate Statistics</td>
<td>3</td>
</tr>
<tr>
<td>ECN 301</td>
<td>Intermediate Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECN 302</td>
<td>Intermediate Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECN 305</td>
<td>Managerial Economics</td>
<td>3</td>
</tr>
</tbody>
</table>

Total: 6

ECN 301 and 305 may not both be taken for credit.

Business Core Courses (24 credits)

Eight courses must be successfully completed.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>US 325</td>
<td>Principles of Finance</td>
<td>3</td>
</tr>
<tr>
<td>US 335</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>US 365</td>
<td>Principles of Management</td>
<td>3</td>
</tr>
<tr>
<td>US 366</td>
<td>Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>US 375</td>
<td>Business Law I</td>
<td>3</td>
</tr>
<tr>
<td>US 376</td>
<td>Business Law II</td>
<td>3</td>
</tr>
</tbody>
</table>
BUS 475 Strategic Management

and one of the following three courses:
BUS 421 Investment Analysis and Portfolio Management
BUS 422 Corporate Financial Policy
ECN 321 Money and Banking

Total: 24

Note: BUS 475 Strategic Management must be taken at SUNY Brockport.

2c. Upper-level Accounting Courses (18 credits)

<table>
<thead>
<tr>
<th>Course</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 385</td>
<td>3</td>
</tr>
<tr>
<td>ACC 386</td>
<td>3</td>
</tr>
<tr>
<td>ACC 388</td>
<td>3</td>
</tr>
<tr>
<td>ACC 485</td>
<td>3</td>
</tr>
<tr>
<td>ACC 486</td>
<td>3</td>
</tr>
<tr>
<td>ACC 487</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>18</td>
</tr>
</tbody>
</table>

Note: A minimum of 12 credits of upper-level accounting must be taken at SUNY Brockport including ACC 385 and all 400-level accounting courses.

Major in International Business and Economics

Degree Requirements
The international business and economics major requires completion of a minimum of 57 semester credit hours, consisting of 15 credits of prerequisite courses (I below), 27 credits of international business core courses (II below), at least 3 credits of foreign language at the 212-level or higher (III below), 12 credits of cross-cultural core courses (IV below), and a significant foreign experience (V below). See Course Requirements for the International Business and Economics Major and Course Grade and GPA Requirements for the International Business and Economics Major below for details.

Declaring the International Business and Economics Major
Students declare a major in International Business and Economics immediately after completing the prerequisite course requirements described in Course Requirements for the International Business and Economics Major below. It is expected that full-time students will complete their prerequisite requirements by the end of their sophomore year. Transfer students with an associate degree should complete the prerequisites in their first semester at SUNY Brockport. Admission to the program is competitive and based on GPA in the prerequisite courses. Currently, students need to complete all prerequisite courses with a prerequisite GPA of at least 3.0 to be guaranteed admission to this program. The forms required to declare the major are available in 119 Hartwell Hall.

Students Who Intend to Major in International Business and Economics, but who have not yet completed the prerequisite courses, should indicate their intent by filing an Intent to Major form, available at 119 Hartwell Hall. Freshmen students intending to major in international business should complete the Intent to Major form by the beginning of their second semester at Brockport.

Course Grade and GPA Requirements for the International Business and Economics Major
Students pursuing the international business and economics major must satisfy four course grade and GPA requirements as follows:

1. A student's cumulative GPA in the prerequisite courses is used to determine whether a student will be admitted to the major. Students must earn a minimum GPA of 3.0 in the.
COUNTING COURSES

CC 280 Introduction to Accounting (B). Prerequisite: MTH 121 or higher. Surveys aspects of the financial and management accounting from a user's perspective. Topics examined include the accounting cycle, and preparation and analysis of financial statements and management reports. 3 Cr. Every Semester.

CC 285 Fundamental Accounting I (B). Prerequisite: MTH 121 or higher. Covers the logic of accounting as a business language; accounting procedures to carry out the logic; the accounting concept of cost; income determination; and measurement of assets owned and used by an accounting entity. 3 Cr. Every Semester.

CC 286 Fundamental Accounting II (B). Prerequisite: ACC 285, and MTH 121 or higher. Covers accounting for corporate capital, bond and mortgage accounting of cash flows. Also covers accounting for manufacturing concerns; and the budgetary process and decision models employed by management for internal decision making. 3 Cr. Every Semester.

CC 383 Intermediate Accounting I (B). Prerequisites: ACC 286 and MTH 201 or higher. Covers the accounting cycle in depth, generally accepted accounting principles, and preparation of general purpose financial statements and accounting measurements for cash, receivables, current liabilities, inventories, plant assets, and intangible assets. 3 Cr. Every Semester.

ACC 386 Intermediate Accounting II (B). Prerequisites: ACC 385, ECN 204, and MTH 201 or higher. Emphasizes in-depth reporting for stockholders' equity and accounting for corporate bonds and long-term investments; revenue recognition, leases, pensions, statement of cash flows, and income tax allocations. 3 Cr. Every Semester.

ACC 388 Cost Accounting (B). Prerequisites: ACC 286, and MTH 201 or higher. Concentrates on the internal accounting problems of a business dealing with cost behavior, cost accounting systems, budgeting, and performance measurement. Includes topics such as cost-volume-profit analysis, variance analysis, standard costing procedures, and managerial decision analysis. 3 Cr. Every Semester.

ACC 389 Accounting Profession Seminar (B). Prerequisites: ACC 285 and ACC 286. Corequisites: ACC 385. Develops the professional acumen of accounting students, consistent with the expecta-
tions of accounting firms. Examines accounting as a profession, focusing on expected professional comportment and work behavior of accounting professionals. Students are required to conform to a mandatory dress code and to participate in events sponsored by professional accounting organizations. Accounting majors should complete this seminar in their junior year. 1 Cr. By Appointment.

ACC 485 Federal Income Tax (B). Prerequisite: ACC 385. Covers fundamental income tax principles such as gross income, personal and business deductions, capital gains and losses, depreciation methods, and credits against the tax. Also discusses tax-free exchanges for residential and commercial property. 3 Cr. Every Semester.

ACC 486 Advanced Accounting (B). Prerequisite: ACC 386. Studies accounting for partnerships, branch operations, consolidated financial statements, and multi-national corporations. 3 Cr. Every Semester.

ACC 487 Auditing (B). Prerequisite: ACC 386. Studies the theory and practice of auditing, including the accountant's methods and procedures used to obtain the necessary evidence upon which to base an opinion regarding the fair presentations of a client's financial statements. 3 Cr. Every Semester.

ACC 488 Federal Income Tax II. Prerequisite: BUS 485 or permission of instructor. Provides an in-depth analysis of the taxation of various entities, including corporations, partnerships, estates and trusts.

ACC 489 Accounting for Non-profit Entities (B). Prerequisite: BUS 386. Examines the unique characteristics of government and not-for-profit entities, including the use of funds and account groups. Emphasizes the accounting of various funds and account groups as well as other budgeting, classification, and financial reporting issues. 3 Cr. Spring.

ACC 498 Accounting Internship (A). Prerequisite: At least 12 hours of accounting coursework completed, 2.75 in major, 2.5 overall. Provides supervised experience in an accounting environment with an opportunity to apply concepts learned in accounting coursework. An opportunity for students to better understand (1) accounting career opportunities, (2) the accounting work culture, (3) the high level of professional acumen required to be successful in accounting. Recommended for all accounting students without accounting work experience. 1-6 Cr. Every Semester.

ACC 499 Independent Study in Accounting (A). Prerequisites: ACC 285, ACC 286, ACC 385 or instructor's permission. Allows students to explore research...
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1999-2000-12res.doc
BUS 433 International Marketing (A). Prerequisites: BUS 335. Examines and analyzes the similarities and differences among domestic and foreign markets. Includes in the analysis the consumer, 4 Ps (product, price, place, promotion), uncontrollable variables, and implementation of the marketing concept in a foreign market. Also investigates the coordination and integration of a firm's national marketing program with its foreign marketing program. 3 Cr. Spring.

BUS 434 Direct Marketing (A). Prerequisites: BUS 335. Discusses one of the fastest growing marketing sectors. Covers database creation and management, direct mail, catalogs, telemarketing, and use of the media as stand-alone or integrated into a marketing mix. 3 Cr. Fall.

BUS 435 Consumer Behavior (A). Prerequisite: BUS 335. Explores how individual and group behavior affects marketing decisions, how to market the right product/service to proper market segments. Relates behavior characteristics to product, price, place, and promotion. 3 Cr. Fall.

BUS 436 Market Research (A). Prerequisites: BUS 335 and ECN 304. Covers marketing information, proper techniques for problem identification, and use of research methodology and techniques to define problems, using primary and secondary data sources. 3 Cr. Spring.

BUS 437 Promotional Policy (A). Prerequisites: BUS 315 and 435. Provides an overview of promotional policies, the relationship between promotional policy and marketing process, and the promotional policy in the context of the behavioral sciences. Discusses how to evaluate and select the best form of communication for the potential customer. 3 Cr. Spring.

BUS 438 Marketing Channels and Logistics (A). Prerequisites: BUS 335. Discusses how to properly evaluate appropriate marketing channels and apply marketing principles to selection and management of utilized channels. 3 Cr. Spring.

BUS 439 Retail Management (A). Prerequisite: BUS 335. Covers basic marketing functions of merchandising, promotion, control, and organization as they relate to retail organizations. 3 Cr. Fall.

BUS 440 Industrial Marketing (A). Prerequisite: BUS 335. Studies industrial organizations, policy formation, and the use of buying and selling in industrial and governmental organizations, as well as buyer-seller relationships. 3 Cr. Fall.

BUS 441 Marketing Management (A). Prerequisites: Marketing specialty major and senior status. Provides an introduction to marketing problems as they relate to proprietary and public organizations, and decisions needed in product and service pricing, distribution and promotional strategy. Uses case analysis. 3 Cr. Fall.

BUS 445 International Financial Management (A). Prerequisites: BUS 345 or instructor’s permission. Covers the theories and practical aspects of international financial management. Includes topics such as international payments mechanisms, exchange market operations, arbitrage and hedging, spot and forward exchange, long-term international capital movements, international financial institutions, accounting, and taxation. 3 Cr. Spring.

BUS 461 Production and Operations Management (A). Prerequisites: ECN 304, CIS 106, ENL 308 and one of the following: MTH 201, 221, or 245. Focuses on issues and techniques associated with managing the day-to-day operations of the firm. Topics include decision-making, forecasting, project management, quality, inventory management, production planning, production methods, product design, location planning, facilities layout, scheduling, purchasing, and capacity planning. 3 Cr. Every Semester.

BUS 462 Quality Management Systems (A). Prerequisites: BUS 304, BUS 335, and BUS 345. Discusses and contrasts various organizational systems and behaviors that promote product and service quality. Investigates micro-level individual behavior and macro-level organizational issues and policies that impact quality. Helps students understand how some management and organizational systems represent barriers to quality. Explores how approaches to quality differ across the international business community. Topics include TQM, continuous improvement, process reengineering, benchmarking, statistical process control, and ISO standards. 3 Cr. Spring.

BUS 463 Small Business Management (A). Prerequisite: BUS 317 and declared business major. For the prospective small business manager who needs the tools and techniques essential for starting, building, and maintaining a successful enterprise. Includes topics helpful to the successful operation of the small business, especially finance, marketing, production, personnel, inventory control, purchasing, planning, cost control, computer systems and entrepreneurial leadership. 3 Cr. Fall.

BUS 464 Electronic Entrepreneurship and Commerce (A). Prerequisites: BUS 368, ENL 308 and (BUS 317 or BUS 463), or instructor's permission. Explores issues, methods, and opportunities associated with electronic forms and methods of business. The skills and behavior of the entrepreneur in the context of Internet commerce are examined. Topics include creativity and idea generation, rapid establishment of channel partnerships, financing Internet ventures, rapid response to competition and innovation, and managing rapid growth. Students learn the various aspects of designing and running an Internet business. 3 Cr. Spring.
human Resources Management (A).
BUS 366 and ENL 308. This course is a broad survey of the human resources issues faced by contemporary organizations. Human resource planning, recruitment, orientation, training and development, management, compensation and benefit law, unions, and collective bargaining are emphasized. BUS 465 or BUS 466 is required. 3 Cr. Every Semester.

Laws and Compliance (A).
BUS 366, BUS 466. This course examines the relationship between public policy and current management practices. Major emphasis is placed on the interpretation and implementation of laws affecting employers and employees. This course includes the interpretation and application of laws. 3 Cr. Fall.

Advanced Human Resources Topics (A).
BUS 465 or instructor's permission. This course is designed to explore and discuss the legal and ethical issues in human resources. BUS 466 is required. Topics include human resource management, ethical issues, and legal issues. 3 Cr. Spring.

Business Ethics (A).
BUS 366, BUS 466. This course examines the ethical and legal issues in human resources. BUS 466 is required. Topics include human resource management, ethical issues, and legal issues. 3 Cr. Spring.

BUS 498 Internship (A). Prerequisites: 2.75 GPA in major and 2.5 GPA overall. Provides supervised experience in a business environment. 3 or 6 Cr. By arrangement through the department's internship coordinator.

BUS 499 Independent Study in Business Administration (A). Includes special projects in business under the direction of individual faculty members. Arranged in consultation with the instructor and in accordance with the procedures of the Office of Academic Advisement prior to registration. 1-6 Cr. By arrangement.

Economics Courses

ECN 100 Contemporary Economic Problems (A,S). Covers economic reasoning through the application of essential economic principles, including economic systems, growth, and differences between macro- and microeconomic theory as applied to current issues confronting the American economic system. 3 Cr. Every Semester.

ECN 201 Principles of Economics-Micro (A). Prerequisites: MTH 121 or equivalent or instructor's permission. Covers the determination of price, demand and supply, behavior of the firm, and resource allocation. 3 Cr. Every Semester.

ECN 202 Principles of Economics-Macro (A). Covers the determination of price, demand and supply, behavior of the firm, and resource allocation. 3 Cr. Every Semester.

ECN 204 Introduction to Statistics (A). Covers basic concepts of statistical analysis, including descriptive statistics, probability and expected value, sampling, and estimation. 3 Cr. Every Semester.

ECN 301 Intermediate Microeconomics (A). Prerequisites: MTH 121, ECN 201 and 202. Covers the basic tools and techniques of microeconomic analysis, the theory of consumer behavior and demand, theory of the firm and market equilibria, and input markets. 3 Cr. Every Semester.

ECN 302 Intermediate Macroeconomics (A). Prerequisites: MTH 121, ECN 201 and 202. Covers the basic tools of macroeconomic analysis, including the determination of national income, employment and price levels, and an analysis of macroeconomic stabilization policies. 3 Cr. Every Semester.

ECN 304 Intermediate Statistics (A). Prerequisites: MTH 121, ECN 204 or equivalent. Includes inference.
tion analysis, time series analysis, and chi-square tests. Emphasizes both the proper use and possible abuse of statistical methods in the context of business and economic applications. 3 Cr. Every Semester.

ECN 305 Managerial Economics (A). Prerequisite: ECN 201 and 202. Provides an introduction to the economic analysis of business decisions. Includes decision theory, demand theory, and the economic theory of production and costs. 3 Cr. Every Semester.

ECN 321 Money and Banking (A). Prerequisites: ECN 201 and 202. Covers the role of money in the modern economy, emphasizing the role of repository institutions, and the evolution of the central banking structure together with domestic and international monetary policy. 3 Cr. Fall.

ECN 332 Urban Economic Problems (A). Covers important urban economic issues such as the location of economic activity, the ghetto and poverty, land use, urbanization, housing, urban renewal, transportation, education, crime, public finance, growth and planning. Evaluates local and national policies. 3 Cr.

ECN 333 Health Economics (A). Prerequisite: ECN 201 or 111. Analyzes both narrow questions, such as the distribution, efficiency and equity of health delivery systems, and broader issues of the relation between public health and economic activity. 3 Cr. Spring.

ECN 361 Labor Market Analysis (A). Prerequisites: ECN 201 or 111 and instructor's permission. Focuses on the issues and the analysis of labor markets. Includes wage determination and income distribution, skill structure of the workforce, unionism and unemployment. 3 Cr.

ECN 362 Collective Bargaining (A). Prerequisite: ECN 201 or BUS 201. Studies the history and development of collective bargaining in the U.S. Analyzes contemporary techniques in labor-management negotiations, with emphasis on the economic environment in which unions operate. 3 Cr.

ECN 381 History of Economic Thought (A). Prerequisites: ECN 201 and 202, or 111 or instructor's approval. Covers the development of economic ideas that have culminated in contemporary economic theory. Studies critical challenges to orthodox doctrine in their appropriate historical setting. 3 Cr.

ECN 421 Public Finance and Fiscal Policy (A). Prerequisite: ECN 301. Analyzes the importance of government tax and spending policies for the economic welfare, including positive and normative analysis of collective decision making and inter-governmental relations. 3 Cr.

ECN 425 Financial Institutions (A). Prerequisite: ECN 302. Covers financial institutions, their operations, and the interrelationships among them. Operates in the domestic and international money and capital markets, with emphasis on current problems and issues. 3 Cr. Every Year.

ECN 433 Urban and Regional Economics (A). Prerequisites: ECN 301, 302 or 305, or instructor's permission. Covers economic analysis to determine the location of the firm; industrial location patterns; land use; regional differentiation, growth, structural change and development policy; intra-urban location; the urban real estate market; and urban prospects and major problems. 3 Cr.

ECN 443 International Economics (A). Prerequisites: ECN 201 and ECN 202. Uses basic economic tools to study pure trade theory and interrelations between the domestic and the international economy. Examines the causation of trade; gains from trade; the theory and practice of protection; nature, disturbance, and data in the balance of payments; international monetary systems; internal and external balance; macroeconomic coordination; exchange rate variation; and other topics. 3 Cr. Spring.

ECN 453 Economic Development and Planning (A). Prerequisites: ECN 201 and ECN 202. Includes topics such as the characteristics of developing countries; the meaning of development; the issues relating to population growth, migration, employment; theories of growth and development; issues in agriculture and industrial development; the objectives, principles, techniques, and problems of economic planning; case studies in development and planning; and other topics. 3 Cr.

ECN 461 Human Resource Economics (A). Prerequisite: ECN 201 and 202. Covers the development and utilization of labor as a productive resource. Has a policy emphasis. 3 Cr.

ECN 473 Introduction to Econometrics (A). Prerequisites: ECN 304, and either 301, 302 or 305. Uses mathematical and statistical tools to investigate the validity of economic theory. Emphasizes the construction, estimation, and testing of models of economic behavior. Presents simple and multiple linear regression estimation methods, with additional emphasis on problems in regression analysis. 3 Cr.

ECN 485 Economics Research (A). Prerequisites: ECN 301, ECN 302, and one additional upper division economics course. Emphasizes the skills of inquiry, analysis, and communication required of a professional economist. Helps students learn to find information, analyze it, and communicate the results of their analysis. 3 Cr.

ECN 490 Senior Thesis Research (A). Prerequisites: GPA of 3.25, declared major, and 15 credits of upper division economics courses. Part of a two-quarter course of study aimed at providing students with an opportunity to acquire in-depth knowledge in a specialized area. Allows students to select a focused...
at students to identify a research topic, and
a background research to include the prepa-
of an introduction and bibliography. The
ould be collected by the end of the semester.

91 Senior Thesis (A). Prerequisite: Complete-
ECN 490. Provides a continuation of ECN
requires students to analyze collected data,
the results, and prepare conclusions.
the thesis to be in proper thesis format-
g to departmental procedures. 3 Cr. By
ment.

98 Economics Internship (A). Prerequisite:
.2 hours of economics coursework completed;
major, 2.5 overall. Provides supervised experi-
work environment, with an opportunity to
apply concepts learned in economics coursework. An
opportunity for students to better understand career
opportunities in the field of economics, including
careers related to economic development, economic
planning, international trade, banking systems, and
banking policy. Helps students understand the pro-
essional expectations of employers and the work cul-
ture. 1–5 Cr. Every Semester.

ECN 499 Independent Study in Economics (A).
Entails special projects in economics under direc-
tion of individual staff members. Arranged in con-
sultation with the instructor/sponsor and in
accordance with procedures of the Office of Academ-
ic Advisement prior to registration. 1–6 Cr. By
Arrangement.