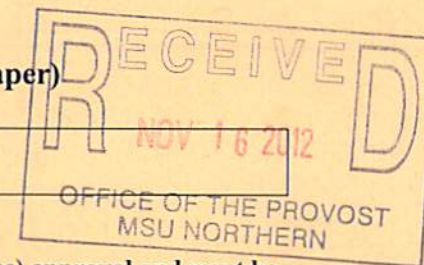


ACADEMIC SENATE PROPOSAL TRACKING SHEET
(Document To Be Originated By the Academic Senate Secretary On Canary Color Paper)



Proposal # 12-15	Title: Accounting Minor (Revision)
-------------------------	---

(Proposal explanation, submitter and college dean signatures on attached program/degree or course revision form.)

All proposals MUST have their originating college faculty body (Ex. Arts & Sciences, Education and Nursing; Technical Sciences) approval and must be signed by the submitter and the college dean before being submitted to the Academic Senate Secretary.

1. Submit all proposals (using the appropriate Academic Senate program/degree and/or course revision forms or General Education Inclusion form) to the Academic Senate Secretary. **NOTE: Level 1 or Level 2 forms must be submitted concurrent with this proposal where applicable. For Education proposals, PEU approval must be received prior to forwarding the proposal to the Senate.**
2. The Academic Senate Secretary logs and numbers items and forwards them to the appropriate Academic Senate subcommittee(s): General Education (if applicable), or Curriculum. A transmittal e-mail will be sent to the Recording Secretary of the receiving committee, cc Provost's Administrative Assistant, by the Academic Senate Secretary. A digital copy of the proposal will be linked on the Academic Senate Proposal page by the Academic Senate Secretary.
3. The Academic Senate subcommittee(s) consider(s) the proposal. If approved, the proposal is returned to the Academic Senate Secretary for forwarding to the next committee. If a committee disapproves the proposal, the originator may request that the item be forwarded to the next body for consideration. The committee will provide written rationale to the originator, via the Academic Senate, when a proposal is disapproved and the proposal is returned to the originator. Upon completion of committee action, the proposal will be returned to the Academic Senate Secretary, and a transmittal e-mail sent by the Committee Recorder to the Senate Secretary, cc Provost's Administrative Assistant.
4. The Academic Senate considers the proposal and recommends approval or disapproval. If approved, the proposal is forwarded to the Provost for consideration. If the Academic Senate disapproves the proposal, the originator may request that the item be forwarded to the Full Faculty for consideration, utilizing the procedures set forth in the Senate Bylaws. The Academic Senate will provide written rationale to the originator when proposals are disapproved and the proposal is returned to the originator.
5. Approved proposals will be forwarded to the Provost. The Provost approves or disapproves the proposal. If approved, the proposal is then forwarded to the Chancellor. From this point forward, the Provost's Administrative Assistant will update the Proposal page on the website by contacting the webmaster.
7. The Chancellor approves or disapproves the proposal.
8. The proposal will then either be implemented or referred to MSU for further action. The tracking page on the Provost site will be updated as required.

Subcommittee and Academic Senate college representatives will notify their respective colleges' of the progress of submitted proposals or the proposal may be tracked via the web page -- <http://www.msun.edu/admin/provost/senate/proposals.htm>

Documentation and forms for the curriculum process is also available on the web page:
<http://www.msun.edu/admin/provost/forms.htm>

******* (If a proposal is disapproved at any level, it is returned through the Academic Senate secretary and the Senate President, to the Dean of the submitting college who then notifies the originator.**

	Date	Action Taken	Signature	Date	Comments/Reason for Disapproval	Sent to	Date	Transmittal E-mail sent
*Abstract received by Senate Secretary		Copy to Senate President. Forward to Provost.						
*Provost		<input type="checkbox"/> Abstract Approved <input type="checkbox"/> Disapproved						
Received by Senate Secretary	9-20-12	Tracking form initiated						
General Education Committee (if applicable)		<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	[Redacted]			[Redacted]		
Curriculum Committee (if applicable)	9-21-12	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	K. Williams	10-16-12		Senate	10-16-12	
Academic Senate	10-16-12	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	[Signature]	11/13/12		Provost	11-16-12	11-16-12
Full Faculty (if necessary)		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved						
Provost	11-16-12	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Rosalyn Christine Tompleton			Chancellor	11-19-12	
Chancellor	11-20-12	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	[Signature]	11-20-12				
MSU		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved						
BOR		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved						
NWCCU		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved						
Provost		Advise originating college and Academic Senate of status. Update Web page.						
Registrar		Catalog/Policy Manual Update						

NOTE: The secretary of the Academic Senate will update the Academic Senate Proposal web page from initial receipt until the proposal reaches the Provost. The Provost's Administrative Assistant will ensure that the current status of each proposal is maintained on the Academic Senate Proposal web page from that point forward. ***Abstract and pre-approval required for new programs ONLY.**

COURSE REVISION FORM

NEW _____ DROPPED X MAJOR REVISION _____ FOR INFORMATION ONLY _____

College: College of Technical Sciences Program Area: Accounting Date _____

Submitter: *Robert R. Rubin* Dean *Gregory D. Kezel* Date 9-20-2012
Signature Signature (indicates "college" level approval)

Please provide a brief explanation & rationale for the proposed revision(s):

The course being dropped (Accounting 441 – Financial Statement Analysis) is usually offered as an elective in larger programs.

Please provide the following information:

College: College of Technical Sciences
Program Area: Accounting
Date:
Course Prefix & No.: ACTG 441

Course Title: Financial Statement Analysis
Credits: 3 credits

Required by: Accounting Minor students

Selective in:
Elective in:
General Education:

Lecture: Yes
Lecture/Lab: No
Gradable Lab: N/A
Contact hours lecture: 3
Contact hours lab: N/A

Current Catalog Description (include all prerequisites):

ACTG 441 Financial Statement Analysis (ACCT 407)

3 semester credits (Lec. 3; Alt yrs odd 2011-12; Fall) Financial Statement Analysis trains the participant to thoroughly understand the financial statements of a business. It is useful for indicating problems a business may have while there is still time to take corrective action. Students learn that lenders and investors analyze a financial statement from a different perspective than management. It is, therefore, very useful for students planning to enter banking, accounting, management, or investing careers. Specific elements of the course include ratio analysis, understanding "window dressing", or the deliberate attempts by a company to glorify its financial statements, Dupont analysis, industry analysis, and forecasting bankruptcy. Prerequisite: ACTG 202(ACCT 262). (offered odd numbered years)

Course Outcome Objectives:

The course will take a systematic approach to the audit process by first introducing the three underlying concepts: audit risk, materiality, and evidence. This will be followed by a discussion of audit planning, the assessment of control risk, and a discussion of the nature, timing, and extent of evidence necessary to reach the appropriate level of detection risk. These concepts are then applied to each major business process and related account balances using a risk-based approach.

Additional instructional resources needed (including library materials, special equipment, and facilities). Please note: approval does not indicate support for new faculty or additional resources.

none

COURSE REVISION FORM

NEW X DROPPED _____ MAJOR REVISION _____ FOR INFORMATION ONLY _____

College: College of Technical Sciences Program Area: Accounting Date _____

Submitter: [Signature] Dean [Signature] Date 9.20.2012
Signature (indicates "college" level approval)

Please provide a brief explanation & rationale for the proposed revision(s):

The course being added (Accounting 411 – Auditing I) is a standard course offering in four-year Accounting Degree programs. Auditing is a profession held by many four year degree students in industry and government. Auditing I is a prerequisite course for all Master of Professional Accountancy programs. Auditing is a one of four sections (25%) of the Certified Public Accountant (CPA) exam.

Please provide the following information:

College: College of Technical Sciences

Program Area: Accounting

Date:

Course Prefix & No.: ACTG 411

Course Title: Auditing I

Credits: 3 credits

Required by: Accounting Minor students

Selective in:

Elective in:

General Education:

Lecture: Yes

Lecture/Lab: No

Gradable Lab: N/A

Contact hours lecture: 3

Contact hours lab: N/A

Current Catalog Description (include all prerequisites):

Proposed or New Catalog Description (include all prerequisites):

ACTG 411 AUDITING I

3 semester credits (LEC. 3; Alt yrs odd 2013-14; Fall) Presents a theory of auditing by considering the auditing environment, auditing standards, professional ethics, techniques of internal control, audit evidence, audit approaches and the auditor's report.

Proposed or New Catalog Description (include all prerequisites):

ACTG 411 Auditing I

3 semester credits (LEC3; Alt yrs odd 2013-14; Fall) Presents a theory of auditing by considering the auditing environment, standards, evidence, approaches and report(s). As well, this course presents professional ethics and techniques of internal control.

Course Outcome Objectives:

The course will take a systematic approach to the audit process by first introducing the three underlying concepts: audit risk, materiality and evidence. This will be followed by a discussion of audit planning, the assessment of control risk and a discussion of the nature, timing and extent of evidence necessary to reach the appropriate level of detection risk. These concepts are then applied to each major business process and related account balances using a risk-based approach.

Additional instructional resources needed (including library materials, special equipment, and facilities). Please note: approval does not indicate support for new faculty or additional resources.