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SR-94-95-(26)133(ASCR)

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### ACADEMIC STANDARDS AND CURRICULA REVIEW COMMITTEE RECOMMENDATION

### SR-94-95-(26)133(ASCR)

To terminate the two-year A.A.S. degree in Accounting.

**RATIONALE:** The last BOT Program Review recommended this action due to low enrollment. An accounting specialization in the Management Technology program will be offered instead.

FACULTY SENATE PRESIDENT:	
APPROVED Bertran W Gross	DATE: 11/18/94
DISAPPROVED BY SENATE:	DATE:
UNIVERSITY PRESIDENT: APPROVED:	DATE: ///18/94
DISAPPROVED:	DATE:
COMMENTS:	
,	



#### COMMUNITY AND TECHNICAL COLLEGE

400 Hal Greer Boulevard Huntington, West Virginia 25755-2700 304/696-3646 1-800/642-3437 FAX 304/696-3013

TO:

Neal Adkins, CPA

Chairperson, Accounting Department, COB

FROM:

arrell, CPA لُر Betty

Chairperson, Business & Office Technology, CTC

DATE:

June 1, 1994

SUBJECT:

Accounting Specialization

Based on the Associate Degree Program Review Committee for the University System of West Virginia, the University and the Community & Technical College concurring, we are recommending the elimination of the Associate Degree in Applied Science for Accounting, and instituting an Accounting Specialization in the two-year Management Technology Program.

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This move will eliminate our two-year students from taking upper-level accounting courses in your department, but will still require Accounting 215 and Accounting 216 in the specialization.

Please respond by memo as to this notification for my records. Thank you.

plb

c F. David Wilkin, Dean



#### COMMUNITY AND TECHNICAL COLLEGE

400 Hal Greer Boulevard Huntington, West Virginia 25755-2700

304/696-3646 1-800/642-3437 FAX 304/696-3013

TO:

Dr. Randall L. Jones

Chairperson, Applied Science Technology

FROM:

Dr./Betty Joan Jarrell, CPA

Chéirperson, Business & Office Technology

DATE:

June 1, 1994

SUBJECT:

Accounting Specialization

In recommending an accounting specialization in the Management Technology Program in place of the stand-alone A.A.S. in Accounting, we have included CT 150, Applications to Spreadsheets, as a requirement for students graduating in Management Technology with a specialization in accounting. We anticipate the enrollment to be approximately 10 students per semester. (We have been using this course as an approved elective heretofore.)

Please let me know if you can accommodate these students in CT 150.

plb

c F. David Wilkin, Dean



#### COMMUNITY AND TECHNICAL COLLEGE

400 Hal Greer Boulevard Huntington, West Virginia 25755-2700 304/696-3646 800/642-3437

January 7, 1994

To:

F. David Wilkin, Dean

From:

Betty Joan Jarrell, Chair, BOT

Subject:

Accounting Specialization

Attached are the following:

1. A copy of the Accounting program as is.

2. A copy of the Accounting program as a specialization.

I believe that the Accounting specialization can be created by using all the core classes in the Management Technology, except use BUS202 Business Organization & Management in place of BUS206 Basic Accounting.

All of the courses in the specialization are Accounting oriented classes and are classes which are presently in our Master List of courses. Therefore, no new courses have to be created for this specialization.

c Ann Chapman

#### SUGGESTIONS:

- 1 ELIMINATE ACCOUNTING ASSOCIATE STANDALONE PROGRAM AND CREATE A SPECIALIZATION IN ACCOUNTING IN THE MANAGEMENT TECHNOLOGY PROGRAM.
- 2 INCREASE THE MATH REQUIREMENTS FOR MANAGEMENT TECHNOLOGY PROGRAM FROM THREE HOURS TO SIX HOURS.

#### RATIONALIZATION FOR CHANGE:

- 1 ELIMINATION OF ACCOUNTING STANDALONE PROGRAM
  - A. ADDS THREE HOUR SPREADSHEET COURSE TO ACCOUNTING SPECIALIZATION
  - B. EMPHASIZES TWO YEAR LEVEL COURSE WORK
  - C. MORE CLOSELY DEFINES JOB MARKET NEEDS FOR TWO YEAR GRADUATE
  - D. COURSEWORK CAN BE COMPLETED IN TWO YEAR CYCLE
  - E. BETTER SERVES BOTH STUDENTS AND BUSINESS COMMUNITY
- 2 INCREASED MATH REQUIREMENTS FOR MANAGEMENT TECHNOLOGY PROGRAM
  - 'A. INCREASES BASIC MATH SKILLS
  - B. INTRODUCES BUSINESS STATISTICS

## COUNTING TWO YEAR ASSOCIATE PRESENT PROGRAM

·		
COM111 COMMUNICATIONS 1 OT113 TYPING OR KEYBOARD MAT115 BUSINESS MATH BUS101 INTRO TO BUSINESS ACC215 PRIN OF ACCOUNTING ECN250 PRIN OF MICROECONOMICS	2	3 3 2 3 3
GRECOND GRANDGED	16	17
SECOND SEMESTER  COM122 BUSINESS COMMUNICATIONS  CT105 FUND OF SPREADSHEETS  CT106 FUND OF DOS  OT107 FUND OF WORDPROCESSING  BUS104 RECORDS MGT  ACC216 PRIN OF ACCOUNTING  ECN253 PRIN OF MACROECONOMICS  ELECTIVE	II	3 1 1 3 3 3 3
		18
THIRD SEMESTER BUS221 CONCEPTS/COMPUTERIZED A BUS202 BUS ORG & MGT ACC311 INTER ACCOUNTING ACC318 COST ACCOUNTING FIN207 LEGAL ENVIRONMENT OF BU PSY201 GENERAL PSYCHOLOGY		3 3 3 3 3
		18
FOURTH SEMESTER  COM221 BUSINESS CORRES. & REPT  BUS226 COMMERCIAL PAPERS & TRA  BUS231 BUS FINANCE  ACC312 INTER ACCOUNTING  ACC348 FEDERAL TAXATION		3 3 3 3
TOTAL HOURS TO COMPLETE	67	15 68
TOTAL HOOKS TO COMPLETE	0.7.3%	0.0

### ACCOUNTING SPECIALIZATION

CORE COU	RSES MANAGEMENT TECHNOLOGY	
COM111	COMMUNICATIONS 1	3
COM122	BUSINESS COMMUNICATIONS II	3
COM221	BUSINESS CORRES. & REPT WRI	3
CT105	FUND OF SPREADSHEET	1
CT106	FUND OF DOS	1
OT107	FUND OF WORDPROCESSING	1
MAT115		1 3 3 3 3 3 3
MAT116	BUSINESS MATH II	3
BUS101	INTRO TO BUSINESS	3
BUS102	BASIC ECONOMICS	3
BUS104	RECORDS MGT	3
BUS130	FUND OF MARKETING	
BUS201	HUMAN RELATIONS	3
BUS204		3
BUS206		3
BUS231		3
	PERSONNEL MGT	3 3 3 3
BUS234	TAXATION	3
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		4.0
)	GARTON AGGODIRANG	48
	ZATION ACCOUNTING	7
BUS221		3
<b>3</b> GGO 1 E	ACCOUNTING	2
ACC215	PRIN OF ACCOUNTING	3
ACC216	PRIN OF ACCOUNTING COMMERCIAL PAPERS & TRANS	3 3 3
		3
BUS264 CT150	APP TO SPREADSHEETS	3
C1150	APP TO SPREADSHEETS	3
SPECIALI	7 N T T O N I	18
SPECIALI	ZATION	10
BUS202	BUS ORGANIZATION & MGT	3
20202	IN PLACE OF BUS206 FOR	
	ACCOUNTING SPECIALIZATION	

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#### ACCOUNTING SPECIALIZATION SCHEDULE

FIRST SE	EMESTER	
COM111	COMMUNICATIONS 1	3
		1
CT106	FUND OF DOS	1
OT107	FUND OF WORDPROCESSING	ī
	BUSINESS MATH I	
	INTRO TO BUSINESS	3 3
BUSIO1	BASIC ECONOMICS	3
DODIOZ	Briste Beonomies	3
		15
		10
SECOND S	SEMESTER	
COM122	BUSINESS COMMUNICATIONS II	3
BUS104	RECORDS MGT	3
BUS130		3
MAT //6	BUSINESS MATH II	3
ACC215	PRIN OF ACCOUNTING	3
1100213	TRITY OF ACCOUNTING	3
		15
THIRD SE		
BUS202	BUS ORGANIZATION & MGT	3
ACC216	PRIN OF ACCOUNTING	3
BUS221	CONCEPTS OF COMPUTERIZED	3
	ACCOUNTING	_
BUS231	BUS FINANCE	3
COM221	BUS CORRES & REPT WRITING	3
CT150	APP TO SPREADSHEETS	3
		J
		18
FOURTH S		
BUS201		3
BUS204	PRIN OF PUBLIC RELATIONS	3
BUS226	COMMERCIAL PAPERS & TRANS	3
BUS233	PERSONNEL MGT	3
BUS234		3
BUS264		3
		3
		18
mom* *		
$\mathtt{TOTAL}$		66