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Academic Policy Advisory Committee meeting minutes, February 27, 1979

Moorhead State University

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Minutes of the Academic Policy Advisory Council
Tuesday, February 27, 1979, 4:00 p.m., Owens A

Members Present: W. Jones, Chairperson; L. Grugel, D. Huebner, C. Kale,
D. Olson, W. Treumann, D. Nelson, J. Strong, D. Corrick,
W. Wesley, F. Zahroon

Minor Curriculum Revision

The following minor curriculum revisions were approved:

Add the "g" designation for Social Work 407, Social Group Work and SW
408, Community Organization

Honors Subcommittee

L. Grugel reported that the Honors Subcommittee consented to the expanded charge -- to include grading practices and policies. Ed Garten has been added to the committee. The committee will prepare questions to be discussed at the departmental level and recommends that the departments' discussions include the dean.

Accounting Department Curriculum Revisions

D. Corrick moved, C. Kale seconded, to approve the following proposed curriculum revisions and the new course proposals:

Change Acct. 229, Elem. Acct. I, 3 cr. to Acct. 229, Prin. I - Finance, 4 cr.

Change Acct. 230, Elem. Acct II, 3 cr. to 230, Prin. II - Finance, 4 cr.

Change Acct. 231, Elem. Acct III, 4 cr. to Acct 231, Prin. III - Mgr., 4 cr.

New course descriptions and numbers for Business Law sequence as follows:

Acct. 301-302-303, Bus. Law I-II-III (4 cr. each)

301: This course is designed to acquaint the student with the fundamental concepts of business law, procedures in our court systems, contracts, agency, bailments and carriers.

302: Sales, secured transactions, negotiable instruments, trusts, insurance and wills. Prerequisite: Accounting 301.

303: Business organizations, unfair competition, bankruptcy and property. Prerequisite: Accounting 301.

Drop Acct 403 and 404 effective the end of Spring Quarter, 1979 and drop 402 effective the end of Spring Quarter, 1980.

Change Acct 330(g), 331(g), 332(g), Intermed I, II, III (3 ea.) to 330, 331, Inter. I and II (4 cr. ea.) and change descriptions. Drop Acct. 332.

330: Review of the accounting process. Analysis, valuation and financial statement presentation of the working capital, land, buildings, and equipment accounts.

331: Continuation of analysis, valuation, and statement presentation of other non-current accounts as well as corporate capital, including the use of present and future values. Incomplete records, corrections of errors, statements of changes in financial position. Prerequisite: Acct. 231. Must be taken in sequence.

Change in credits and description for Acct 350, 351, Cost Acct. I and II (4 cr. each). Drop Acct. 352.

350: Introduction to cost accounting: Job order and process costing, cost-volume-profit analysis, budgeting, standard costs, variance analysis.

351: Cost concepts and techniques for special decisions, cost allocations, capital budgeting, inventory management, control of decentralized operations, quantitative methods. Prerequisite: Acct 231. Must be taken in sequence.

Change in credits and description for Acct. 450-451(g), Federal and State Tax I-II (4 cr. each). Drop Acct. 452(g)

450: Fundamental concepts and mechanics of individual income taxation. Prerequisite: Acct. 231.

451: Partnerships, corporations, installment sales, estates and trusts. Prerequisite: Acct. 410, 450, or consent of instructor.

Change in credits for Acct 460(g), 461(g), Auditing I and II from 3 cr. to 4 credits each.

Change in credits for Acct 430(g), 431(g), Adv. Acct. I and II from 3 cr. ea. to 4 cr. each.

Change in title for Acct 355(g), Gov't. Acct. (4) to 355(g) Fund Acct. (4).

The new courses are:

Acct. 410(g), Taxes and Business Decisions (4)

Acct. 440(g), Controllership (4)

Acct. 455(g), Advanced Taxation (4)

The department would like to specify more of the courses required for a major in Accounting: Interm. I, II, Cost I, II, Tax (one course), Audit I, and Bus. Law 303 would be required. In addition, Math 275 would be added to the related departmental requirements.

Listed below is the major with the proposed changes:

Accounting Core

Acct. 229, Prin. I (4)

Acct. 230, Prin II (4)

Acct. 231, Prin. III (4)

Acct. 301, Bus. Law I (4)

Acct. 302, Bus. Law II (4)

Acct. 303, Bus. Law III (4)

Mkt. 310 Prin. Mkt (4)

Mgt.S 360, Prin. Bus. Mgt (4)

Fin. 340, Corp. Fin. I (4)

Total 36

Upper-level Accounting

Acct. 330, Interm. I (4)

Acct. 331, Interm. II (4)

Acct. 350, Cost I (4)

Acct. 351, Cost II (4)

Tax - one course (4)

Acct 460, Audit I (4)

16 other credits selected from upper-level courses

Motion to approve the curriculum revisions and new courses carried.

Meeting adjourned.

S. Ferris, Secretary