

Curriculum Proposal Signature Sheet

ACC 538: Accounting Communications

TITLE OF PROPOSAL

Type of Proposal

Program

- New
- Changes within Major
- Changes within Cognate *
- Changes in Minor or Track
- Changes in Concentration*
- Program Deletion

Course

- New
- Changes in Course taken only by Majors
- Changes in Course required of Non-Majors*
- Changes in Course open to Non-Majors
- Deletion of Course taken only by Majors
- Deletion of Course required of Non-Majors*
- Deletion of Course open to Non-Majors

Accounting Department

SPONSORING DEPARTMENT (S)

Review and Approval Nov. 5, 2009

DATE(S)

Signature of Sponsoring Chair(s)/Date

Regyn Lawrence 11-17-09

* For starred items Chairs of affected Departments/Programs must sign below before Dean's review

Dean's Preliminary Review

Proposal: Complete

Additional preliminary comments below

- Satisfies U of S Curricular Requirements
- Consistent with College Goals/Mission

Dean's Signature/Date

M. G. [Signature]

CAS

CPS

SOM

GRAD

DHC

Preliminary FSCC Disposition:

- Committee recommends approval (*new program proposals require a Recommendation from the full Senate*)
- Proposal will require minimal review: Anticipated FS Meeting Date: _____
- Proposal will require significant review: Anticipated FS Meeting Date: _____

FSCC Chair Signature/Date _____

Issues: _____

Additional Signatures

Department Signature Date

Department Signature Date

Department Signature Date

New Course

Course Title: Accounting Communications

Course Number: ACC 538 Date Of Initial Offering: Spring 2010
Semester year

Rationale for Course level

One of the education requirements to become a certified public accountant in the state of New York is the completion of an Accounting Communications course. Most of our students satisfy New York's 150 credit-hour education requirement through our combined BS/MBA in Accounting program. Students can more efficiently include this course in their program at the graduate level.

Credit Hours: 3 Format: lecture lab other: _____

Frequency: annual each semester alternate years

Prerequisites: ACC 502, ACC 521 and ACC 527 or equivalent

Rationale for pre-requisites (if pre-requisites are listed)

A maximum of four accounting courses may be taken at the graduate level, thus the three courses identified above (Accounting for Management, Auditing, and Financial Reporting and Research) best provide the students with a background to develop communication skills in the various areas of accounting.

Catalog Description (50 word maximum)

This course is designed to enhance the students' communication skills as applied to accounting-related situations. Course activities include presentations, written assignments and projects in various areas of accounting such as financial reporting, cost management, business evaluation and assurance services. (Not open to students who have received credit for ACC 465.)

Similar Courses being offered at the University

None.

Discuss Extent of overlap with existing courses

An introduction to some of the accounting-related communications may occur in some of the area-specific graduate courses. However, in the proposed course, accounting-related communication skills are discussed and practiced at more advanced and integrated levels.

Special Resources Required (e.g. library, equipment, materials/facilities)

Normal Brennan Hall classroom facilities.

Characteristics (check any/all that apply):

Major: Required **Elective**
GE: submitted to CCC will be submitted to CCC _____ Area Free only
date

- | | | |
|--|---|---|
| <input type="checkbox"/> Humanities (CA) | <input type="checkbox"/> S/B Sciences (S) | <input type="checkbox"/> Cultural Diversity (D) |
| <input type="checkbox"/> Humanities (CH) | <input type="checkbox"/> Natural Science (E) | <input type="checkbox"/> Writing Intensive(W) |
| <input type="checkbox"/> Humanities (CL) | <input type="checkbox"/> Theology/Phil (P) | |
| <input type="checkbox"/> Humanities (CF) | <input type="checkbox"/> Quantitative Reasoning (Q) | |

Interdisciplinary: YES **NO** Team Teaching: YES **NO**

Exclusively For Special Programs/Concentrations: **NO** YES (Name) _____

Home College: CAS PCPS KSOM **GRAD**

Required Attachments:

- Syllabus with student learning objectives, assessment/evaluation mechanisms, and outline of topics
- Description of, or example of, readings/papers/projects/examinations **(see syllabus)**
- Assessment/evaluation based course improvement mechanisms:

Assessment/evaluation based course improvement mechanisms will utilize the feedback from the University's student course evaluations.

UNIVERSITY OF SCRANTON
Kania School of Management
Proposed Course for the MBA Program
ACC 538: Accounting Communications
Sample Syllabus

Course Catalog Description:

(Prerequisites: ACC 502, ACC 527 and ACC 521 or equivalent): This course is designed to enhance the students' communication skills as applied to accounting-related situations. Course activities include presentations, written assignments and projects in various areas of accounting such as financial reporting, cost management, business evaluation and assurance services. (Not open to students who have received credit for ACC 465.)

Possible Required Texts:

Essentials of Business Communication, Eight Edition, by Mary Ellen Guffey Published by Published by South-Western, Cengage Learning, Copyright 2010.

Effective writing: A handbook for Accountants, Eight Edition, by May, C.B., & May, G.S. Published by Prentice Hall, Copyright 2009.

Writing and Presenting a Business Plan, 2nd Edition, by James S. O'Rourke, Carolyn Boulger Karlson Published by South-Western, Cengage Learning, Copyright 2009.

The Accountant's Guide to Professional Communication by Elizabeth Rosa, Melanie McKay Published by Harcourt College Publishers, Copyright 2000.

Course Objectives:

Upon entering this course, students are expected to be able to demonstrate adequate familiarity with the various areas of accounting, including financial reporting, cost management, business evaluation and assurance services as the content of these areas will be the foundation of the communication process and assignments.

This course will provide students with the opportunity to gain an elevated understanding of the accounting communication process both within an organization and external to the organization.

The students will learn the key stakeholders in the communication process, their specific needs for information and how to satisfy these needs. These stakeholder will include internal employees, management, auditors, audit committee, board of directors and external auditors, investors, bankers, government agencies (e.g. SEC, IRS) and investors.

The students will learn how accountants operate at higher managerial positions when required to proactively articulate organizational and departmental strategies, goals, risks and operating results. Specifically, these higher managerial accounting positions include the Controller, Budget Director, Treasurer, Chief Financial Officer, Internal Audit Director, Partner/Manager of a public accounting firm, Audit Committee Chair and external stakeholders.

During the course students will:

- Identify communication issues in accounting,
- Communicate accounting information effectively to various internal and external stakeholders or their proxies,
- Communicate both in writing and orally the results of operations and accounting issues,
- Identify the issues in accounting cases or other written situations,
- Present effectively in simulated business settings,
- Integrate the functional knowledge and concepts acquired in other accounting and business courses through critical thinking processes,

- Receive feedback on their interpersonal, oral, and written presentation skills, and
- Demonstrate desirable ethical values in their activities and communication.

KSOM MBA Program Student Learning Goals & Objectives Promoted by the Course:

- **Each student will be skilled in recognizing (dealing with) the implications of integrated business processes in managing the enterprise.**
 - Students will analyze ineffective business practices that result from poorly integrated business processes.
 - Students will formulate sound proposals for improving integrated business processes.
- **Each student will be ethical, socially responsible, and just when making business decisions.**
 - Students will evaluate business decisions within an ethical framework.
 - Students will critique business decisions on the basis of social responsibility.
 - Students will evaluate business decisions with regard to their impacts on environmental sustainability
- **Each student will be capable of synthesizing/analyzing information as to make sound business decisions.**
 - Students will apply a systematic approach to solving business problems.
 - Students will evaluate financial statements and documents to support business decisions
 - Students will use appropriate technologies in gathering and analyzing data relevant to managerial decision-making
- **Each student will be a gatekeeper, trained to scan the global environment of business, identify current trends in the industry, and disseminate information throughout the firm.**
 - Students will analyze the impact of global business issues on specific management situations.
 - Students will relate current global events to emerging business opportunities.
- **Each student will be a leader and/or manager who understands group dynamics and is capable of influencing others to achieve organizational goals**
 - Students will demonstrate appropriate group techniques to lead a team task that results in effective performance
 - Students will demonstrate effective leadership skills in a group project.

Accounting Department Student Learning Goals and Objectives Promoted by this Course:

- **Goal: Understand the supply of, and demand for, accounting information and the institutions that are involved in that process. The students will:**
 - Identify the sources of demand for, and factors affecting the supply of, accounting information.
 - Have an historical understanding of the development of the accounting industry.
- **Goal: Know the objectives, and be able to apply concepts, principles and procedures of the attestation function. The students will:**
 - Demonstrate an understanding of internal control systems in a business environment.
 - Understand the objectives and environment of the attestation function.
 - Demonstrate an understanding of attestation processes, and the application of professional standards and ethics that result in various reports.
- **Goal: Demonstrate critical thinking skills in the context of accounting and business decisions. The students will:**

- Identify, collect and critically analyze accounting and business-related data for decision making.
- Apply their knowledge and skills to identify and evaluate alternatives, and make a decision.
- **Goal: Be able to identify and analyze ethical and social justice dimensions of accounting and business decisions. The students will:**
 - Identify the impact of accounting information disclosures and business decisions on the well-being of all stake holders irrespective of wealth and power.
 - Demonstrate critical thinking in making choices that reflect the Jesuit concern for social justice.
- **Goal: Be prepared as entry-level professionals who communicate and work in teams effectively. The students will:**
 - Identify and use appropriate research tools, such as FARS, to obtain relevant professional information for problem-solving.
 - Write clear and concise accounting and business issues.

Assignments:

All assignments are to be completed on time. This includes, but is not limited to reading assignments, student presentations, written assignments and projects. In addition, you will be expected to participate in all relevant classroom discussions. It will be critical to the successful completion of this course that the student be prepared prior to each class.

Attendance and Classroom Participation:

Students are expected to attend every class on time. Since class attendance is required, missed classes and/or tardiness will impact your final grade. Bring your textbook(s) to each class. Your class participation will be assessed and will affect your final grade. This is not a measure of how much you talk; rather it is a measure of the quality of your contribution to classroom discussion, so be prepared!

If any student has a disability that prevents them from fully participating, or requires any special arrangements, that student must notify the instructor at the beginning of the semester.

Classroom Behavior:

It is expected that everyone in the class respect the contribution of others in the course and act in a professional manner. If you bring cell phones, pagers or other personal electronic devices to class please turn them off as not to disrupt the class. It is the responsibility of the student to seek the instructor's help when in need of assistance. Please feel free to ask for help if you are in need of assistance.

Reading and Homework:

All reading and assignments are expected to be completed by their due dates. These assignments will be given in each class for the next class. Each student is expected to prepare all of the assigned questions, exercises, and cases in order to provide and discuss solutions in class. Assignments may be collected for grading without prior notice. No late submissions will be accepted. The topics covered in the reading assignments will include:

- Communication issues in accounting,
- Effective communication of accounting information to various internal and external stakeholders,
- Effective written and oral communication of audit, financial and internal control findings with recommendations,
- Accounting cases involving communication and ethical issues, and
- Other relevant business communication issues.

Presentations:

There will be two 10 minute individual presentations and one 25 minute group presentation. All presentations will be delivered in a simulated business setting. The topics for the presentations will be assigned during the class and may include:

- A business plan presentation to potential investors,
- An audit committee presentation on corporate governance,
- A board of director meeting presentation on the financial assessment of a business segment/unit,
- An investor presentation of the company's operating and financial results,
- A tax interpretation to a client,
- A comment to an exposure draft by FASB, and
- The presentation of an ethical dilemma to management.

The intent of the presentations will be to challenge students to organize their ideas, effectively communicate their findings and respond to questions using techniques covered in class.

Papers:

The paper topics will be discussed and assigned during class. Final topics will be posted on ANGEL. Potential topics may include:

- An internal audit report to the audit committee,
- A report on the key factors in assessing and implementing a sound corporate governance process to the board of directors,
- An analysis of the internal controls of a material business cycle (e.g. revenue cycle or disbursement cycle) to the management team,
- Financial justification for closing or expanding a business segment to the management team,
- A business plan report to potential investors,
- A report to shareholders on the annual financial results and trends of a company, and
- A report to management reviewing the financial position of the company including profitability, liquidity and solvency analysis.

The papers will reflect the student's comprehension of important techniques, process, conventions, concepts and data used in the accounting profession. The student should synthesize the paper in a manner consistent with the accounting profession.

The student will be required to complete and submit two draft papers and two final papers involving current accounting topics discussed in the class (the topics need to be reviewed with and approved by the instructor). Each draft paper will require the student to fulfill the goals and objectives as outlined above. Each draft paper will be a minimum of 1,200 words in length and will be reviewed by the instructor. The instructor will provide comments and feedback on the draft documents to the student. Student will be required to revise and resubmit the draft document as the final paper incorporating the comments and feedback from the instructor.

The student learning outcomes will be assessed using classroom discussion, two individual presentations, two written assignments and one group presentation.

Tentative presentation and paper due dates are listed on the attached schedule. These dates are subject to change based upon how the course progresses. Any changes to these dates will be announced in class and on ANGEL. All students must make their presentation in their regularly scheduled class period. Missed presentations will result in a grade of zero (0) unless documentation of an acceptable absence is provided. The student must contact the instructor prior to the start of the scheduled presentation time to receive any consideration for an acceptable absence.

Grading:

Rubrics will be developed in order to evaluate the classroom discussion, writing assignments and presentations. The writing rubrics will include elements related to effective writing as well as the goals and objectives (noted above).

The student's final grade will be calculated based upon following weights:

Attendance, Homework and In Class Participation	15%
Individual Presentation 1	10%
Paper 1 (draft and final)	25%
Individual Presentation 2	10%
Paper 2 (draft and final)	25%
Final Group Presentation	15%

Grading Scale:

93 and above	=	A
89-92	=	A-
85-88	=	B+
81-84	=	B
78-80	=	B-
75-77	=	C+
70-74	=	C
Less than 70	=	F

Students with Disabilities:

In order to receive appropriate accommodations, students with disabilities must register with the Center for Teaching and Learning Excellence and provide relevant and current medical documentation. Students should contact Mary Ellen Pichiarello (Extension 4039) or Jim Muniz (Extension 4218), 5th floor, St. Thomas Hall, for an appointment. For more information, see <http://www.scranton.edu/disabilities>.

Writing Center:

The Writing Center provides one-on-one consultations focused on improving your writing skills at all stages of the writing process. To meet with a writing consultant, stop by during the Writing Center's regularly scheduled hours. You may also call (941-6147) for an appointment or request an appointment by completing the Writing Assistance Request Form online. Online Consultations are also available. For more information, see <http://www.scranton.edu/writing-center>.

General Information:

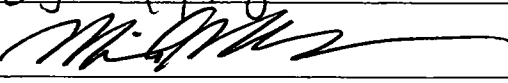
- The two student organizations for accounting majors are the Society of Accounting Students (SAS) and the Business Club. Both organizations plan events during the year that will provide you with both information and opportunity. Each organization has an Annual Dinner that is well attended by recruiters for internship and career placements, as well as guest speakers. Please plan on attending. Dates and additional information will be announced in class as they become available.
- 150 hours of education are required to sit for the CPA exam so you may wish to consider the dual B.S./M.B.A. Program (5 year program).
- Internship Opportunities: The Advising Center and Career Services will provide additional information. A minimum grade point average of 2.67 (overall and in accounting) and prior approval from the Internship Supervisor (Dr. Brian Carpenter) and the Accounting Department Chairperson (Dr. Robyn Lawrence) are required.

**This syllabus may be updated or changed if circumstances warrant.
Welcome to the OUR class, let's make it a great learning experience!**

KSOM CURRICULUM CHANGE ROUTING SHEET*

DESCRIPTION OF CURRICULUM CHANGE ACC 538: Accounting Communications

New Course

APPROVED	DATE	SIGNATURE (Chair, Dean)	Routed to:	Date
Department	11/19/09	Rolyn Lawrence	Satya Prattipati	
UG or Grad ** Program Committee	11/23/09	Ans-Lyris (grad program committee)	KSOM Dean	11/23/09
KSOM Dean	11/23/09			
Grad Dean				
Assoc. Dean				

- * Please be sure to attach a copy of this sheet to the front of every curriculum change proposal so that the routing sheet travels with the proposal, as it moves through the process.
- * The Current Chair of the UG Program Committee are Roxanne Johnson; the current chair of the Grad Program Committee is Satya Prattipati