



ACCOUNTING PROGRAM REVISION PROPOSAL

**Submitted to the UEPC
by the Department of Accounting,
School of Economics and Business Administration**

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1. EXECUTIVE SUMMARY

1.1. Why the revisions to the Accounting curriculum are needed:

- To increase alignment with the current expectations of the California Board of Accountancy under the Business and Professions Code Sections 5092 and 5093
- To improve the performance of our accounting majors on the “Business Environment and Concept” section of the CPA exam.
- To increase the diversified business knowledge of our accounting majors who pursue the non-CPA route.
- To better align our accounting program with comparable institutions.
- To better align the accounting program with AACSB standards which expect all majors in Business Programs, including accounting, to take a common set of business subjects

1.2. Program Revision Goals:

- To meet the expectations of the California Board of Accountancy
- To provide adequate exposure to broad business concepts and competencies to better serve accounting majors who pursue both the CPA and non-CPA paths
- To provide an accounting curriculum that will adequately prepare our students to meet the demands of the profession and business.
- To provide an accounting education that is consistent with the mission and values of the College, including those reflected in the Academic Blueprint
- To provide an accounting curriculum that will adequately prepare our students for the CPA exam
- To ensure that AACSB standards are met

1.3. Program Revisions

The main curriculum revisions are:

- Include sections of the Business Administration core that are most relevant to accounting majors, specifically four additional business courses – Finance, Marketing, Operations, and Strategy.
- Reduce the number of upper-division Accounting courses from eight (8) to six (6).
- Increase the total number of required courses in the accounting major from sixteen (16) to eighteen (18) courses plus labs to allow for the inclusion of the Business Administration core, to adhere to the AACSB accreditation standards and expectations of the California Board of Accountancy and to ensure our CPA and non CPA-route students are successful in their post-graduation careers.
- Add four, quarter-credit communication labs (writing across the curriculum)

1.4. Impact on the College and SEBA

The proposed program revisions increase the number of required courses in the major from sixteen (16) to eighteen (18) courses plus four communication labs. Our analyses show that this increase will not have a significant impact on other departments’ course offerings. Accounting majors primarily take activity courses to fulfill the requirement of thirty-six (36) course credits, which would still be possible with a revised accounting curriculum. Also, we have found that most accounting majors use transfer credits to fulfill their thirty six credits. Thus, the curriculum revision will have minimal impact on other courses and programs at Saint Mary’s College. The increase in the required business courses will not have a significant impact on the School of Economics and Business Administration.

1.5. Student Learning and Choice

Compared with the current curriculum, the revised curriculum expands accounting majors' knowledge beyond the specialized accounting area into broader business fields. This is consistent with the traditions of Saint Mary's College. By including the relevant parts of the business core in the accounting curriculum, we will give accounting majors more choices post-graduation. Students can better pursue the CPA-route or the non-CPA route after graduation because they will have increased exposure to business and accounting subjects.

1.6. Conclusion

The faculty of the Accounting department strongly feel that the revised undergraduate Accounting program will better meet our students' needs and help us be competitive with other accounting programs offered by peer institutions.

2. UNDERGRADUATE ACCOUNTING CURRICULUM REVISION

The proposed accounting curriculum consists of an abridged business core (11 courses) and an accounting core (7 courses plus 4 quarter-credit communication labs).

The following table provides a quick overview of the current and the proposed accounting curriculum.

Business Administration Core:		Accounting:	
Accounting 1	Already Required	Acct 160 Intermediate 1	Already Required
Accounting 2	Already Required	Lab #1: Editing and Introduction to Speaking	Added
Economics 3	Already Required	Acct 161 Intermediate 2	Already Required
Economics 4	Already Required	Acct 162 Advanced Accounting	Already Required
Busad 40 (Statistics) or Math 4	Already Required	Lab #3: Argument	Added
Busad 123 (Finance)	Added	Acct 164 Auditing	Already Required
Busad 124 (Marketing)	Added	Lab #4: Oral Presentation	Added
Busad 131 (Org theory)	Already Required	Acct 168 Tax	Already Required
Busad 132 (Operations)	Added	Lab #2: Informative Writing and Speaking	Added
Busad 140 (Strategy)	Added	Acct 191 Accounting Info Systems	Already Required
Busad 181 (Ethics)	Already Required	Acct 194 FSA , move to Masters in Accountancy program**	Removed
		Acct Elective , move to Masters in Accountancy program**	Removed
		Busad 120 (Law)	Already Required

**Beginning January 1, 2014, students will need 150 hours to be able to obtain the CPA certification. We hope to offer a Masters of Accountancy degree (for 30 hours) beginning in the academic year 2013-2014.

Communication Labs

Following are descriptions of communication labs, which are new and not part of the Saint Mary's catalog. This design follows the integrated course/lab model used by the physical sciences. Precedence for an eighteen-course plus four, quarter-credit labs was established by the Chemistry Department of Saint Mary's College of California (Chemistry, Environmental Concentration).

The purpose of the communication labs is to enable students to professionally present and communicate accounting theory and methods learned during the core accounting classes to their clients and regulatory bodies. The four, quarter-credit communication labs will meet for 90 minutes every other week during each semester (a total of 12 contact hours per semester).

ACCTG 160L - Lab #1: Editing and Introduction to Speaking (accompanying ACCTG 160) – Junior Year, Fall Semester

Description:

This lab exposes students to the type of writing expected in their profession and introduces them to professional speaking standards.

Learning Objectives:

- Recognize problem areas, such as verbosity, abstractions, hidden subjects and predicates, and grammatical errors, in your own and others' writing
- Professionally edit copy and give reasons for editing changes
- Compose messages that the client understands
- Select client-appropriate organizational patterns in speaking and writing
- Deliver a coherent oral presentation of accounting recommendations with five minutes preparation

ACCTG 168L: Lab #2: Informative Writing and Speaking (accompanying ACCTG 168) – Junior Year, Spring Semester

Description:

In this lab, students will apply editing and organizational skills to the types of communication expected of tax professionals.

Learning Objectives:

- Recognize differences between writing for college and writing as an accountant
- Respond to specific and general solicitations for information from clients
- Write and edit a clear, correct, and concise informative memo providing tax recommendations
- Edit, evaluate, and offer constructive advice on a tax associate's writing
- Select appropriate organization for topic and client
- Improve oral presentation skills

ACCTG 162L: Lab #3: Argument (accompanying ACCTG 162) – Senior Year, Fall Semester

Description:

This lab will introduce students to formal argument necessary in accounting policy formulation.

Learning Objectives:

- Plan and outline a formal argument related to accounting issues
- Evaluate and critically assess the arguments in accounting case studies
- Identify and avoid fallacies of reasoning in accounting policy recommendations
- Recognize, develop, and dispatch opposing points of view on accounting methods and policies

- Write and edit an inductively organized argument, persuading client to your point of view while meeting client's needs

ACCTG 164L: Lab #4: Oral Presentation (accompanying ACCTG 164) – Senior Year, Spring Semester

Description:

In this lab, students will learn and apply professional oral presentation skills.

Learning Objectives:

- Construct a well-organized and persuasive oral presentation for a client and/or regulatory authorities
- Develop and present appropriate visual aids
- Manage opposition to audit recommendations
- Engage a client in a professional Q & A session
- Demonstrate respect for a client and maintain control of the oral presentation with appropriate verbal and nonverbal communication.

3. MOTIVATION FOR THE CURRICULUM CHANGE

The accounting department was motivated to revise our curriculum to improve alignment with accreditation and regulatory requirements and to improve the preparation of our students for the accounting and business professions.

3.1. Meeting AACSB Requirement

An important initiative of the College and SEBA is to obtain AACSB accreditation. Our major competitors in the Bay Area are all AACSB accredited. Further, AACSB accredited institutions from the east are beginning to offer business programs in the Bay Area. We believe that if we fail to obtain accreditation in the near future, we will have difficulty recruiting good students and faculty.

AACSB standards recognize the accounting major as part of the business program, as do virtually all business schools. Thus, when our College and SEBA seek AACSB accreditation for its business programs, the accounting curriculum needs to be in alignment with business accreditation standards. Our current accounting curriculum is not in alignment with the AACSB standards.

AACSB requires that “Curricular contents must assure that program graduates are prepared to assume business and management careers as appropriate to the learning goals of the program. Contents of the learning experiences provided by programs should be both current and relevant to needs of business and management positions.” AACSB standards list topics that are current and relevant to the needs of business and management positions. We list these topics below with the Business or Accounting course within the revised accounting curriculum that addresses these topics in parenthesis.

- Global, environmental, political, economic, legal, and regulatory context for business.[Busad 120 (Law) , Busad 124 (Marketing), Busad 140 (Strategy)]
- Individual ethical behavior and community responsibilities in organizations and society. [Busad 181 (Ethics)]
- Management responsiveness to ethnic, cultural, and gender diversity. [Busad 131 (Organization Theory)]
- Statistical data analysis and management science as they support decision-making processes throughout an organization. [Busad 40 (Statistics)]
- Information acquisition, management, and reporting for business (including information management and decision support systems for accounting, production, distribution, and human resources).[Acc 191 (Accounting Information Systems)]
- Creation of value through the integrated production and distribution of goods, services, and information (from acquisition of materials through production to distribution of products, services, and information). [Busad 132 (Operations Management), Busad 124 (Marketing)]
- Group and individual dynamics in organizations.[Busad 131 (Organization Theory)]
- Human resource management and development.[Busad 131 (Organization Theory)]
- Finance theories and methods; financial reporting, analysis, and markets.[Busad 123 (Finance)]
- Strategic management and decision-making in an integrative organizational environment. [Busad 140 (Strategy)]
- Other management-specific knowledge and skills as identified by the school. [Busad 124 (Marketing¹), four Communication Labs²]

¹ Also, Busad 124 – Marketing is a prerequisite for Busad 140 – Strategy.

² Designated as the Writing Across the Curriculum course for SEBA.

The mapping above between AACSB requirements and the courses within the revised curriculum suggest that the added business core courses are necessary for the revised curriculum to align with the AACSB accreditation standards.

In order to include the proposed curriculum revisions in our AACSB accreditation documentation to be submitted by January 2013, the new accounting curriculum must be included in the 2012-2013 College Catalog (February 2012 deadline) and ready for launch in Fall 2012. Failure to meet these deadlines will force us to withdraw from the AACSB accreditation process.

3.2. Regulatory Requirements

Business and Professions Code Sections 5092 and 5093 of the California Code of regulations require that:

§ 9.2. Education Required Under Business and Professions Code Sections 5092 and 5093.

(c) In addition to the accounting courses described in subsection (b), an applicant shall have completed a minimum of 24 semester units, or the equivalent in quarter units, selected from the following business-related subjects: accounting subjects in excess of the 24 semester units as described in subsection (b), *business administration, economics, finance, business management, marketing, computer science/information systems, statistics, business communications, mathematics, business law, or business related law courses* offered by an accredited law school.

Source: http://www.dca.ca.gov/cba/laws_and_rules/regs2-s9.2.shtml

Since the current accounting curriculum does not include the core business subjects, it does not, in spirit, meet the curriculum expectations of the California Board of Accountancy. The revised curriculum does.

3.3. Improve Preparation for the CPA exam

The CPA professional exam consists of 4 sections (exams). They are:

1. Business Environment and Concepts (BEC)
2. Auditing and Attestation (AUD)
3. Regulation (REG)
4. Financial Accounting and Reporting (FAR)

As can be seen from Table 2, our graduates still perform below the state average on all four (4) sections of the CPA exam. The Business Environment and Concepts (BEC) section is significantly below average, placing Saint Mary's College in the 15th percentile on that section of the CPA exam. The BEC section covers knowledge of general business environment and concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions, and the skills needed to apply that knowledge in performing financial statement audit and attestation engagements and other functions normally performed by CPAs that affect the public interest.

The current accounting curriculum does not adequately cover the subject matter tested in the BEC section of the CPA exam. This is borne out in the results of Saint Mary's students sitting for the BEC section. As Table 3 indicates, the pass rate for Saint Mary's students in the BEC section is almost half the national and California average and the lowest of any of the comparable schools. In addition, as can be seen from Table 3, even with the revised curriculum, our accounting program will still require fewer courses than all but one of our comparison institutions.

TABLE 2: PASS RATES ON EACH SECTION OF THE CPA EXAM, 2009								
	BEC		FAR		AUD		REG	
	Proportion Passing	Percentile						
Nationwide	48%		49%		50%		50%	
California	47%		47%		48%		48%	
Saint Mary's College¹	25%	15th	35%	27th	43%	41st	43%	36th
La Salle University ¹	34%	45th	46%	54th	43%	39th	40%	34th
Manhattan College ¹	34%	43rd	43%	62nd	26%	14th	36%	29th
Santa Clara University	49%	68th	51%	71st	57%	78th	46%	49th
University of San Francisco	37%	36th	37%	32nd	47%	50th	36%	21st
University of San Diego	48%	66th	58%	88th	57%	76th	61%	79th
Loyola Marymount	60%	92nd	40%	39th	51%	65th	63%	83rd
CSU East Bay	27%	17th	38%	35th	30%	12th	36%	20th
San Jose State University	40%	50th	41%	43rd	35%	25th	35%	19th
San Francisco State University	35%	34th	44%	51st	43%	39th	37%	22nd
1. Lasallian Institutions								

TABLE 3: CORE COURSES AND BEC¹ PERFORMANCE (2009)

Institution	CPA Exam BEC¹ Pass Rate	BEC¹ Percentile Ranking	Core Courses for Business Majors	Core Courses for Accounting Majors	Courses in Accounting Major	Total of Business and Accounting Courses
National Average	48%					
California Average	47%					
Saint Mary's College^{2,3}	25%	15th	12	7	9*	16
La Salle University ³	34%	45 th	15	15	8 courses + 2 credit hours	23
Manhattan College ³	34%	43 rd	14	14	7 courses + 3 credit hours	22 equivalent
Santa Clara University ⁴	49%	68 th	14.67	14.67	7 courses 24 semester hours	22 equivalent
University of San Francisco	37%	36 th	12	12	5 courses @ 4 units each 20 units	19 equivalent
University of San Diego	48%	66 th	16	15	8	23
Loyola Marymount	60%	92 nd	13	14	8 courses @ 4 units each 32 units	24 equivalent
CSU East Bay	27%	17 th	18	18	7 courses @ 4 units each 28 units	27 equivalent
San Jose State University	40%	50 th	20	21	7	28
San Francisco State University	35%	34 th	16	16	7	23
1. Business Environment and Concepts (BEC)						
2. Current Curriculum						
3. Lasallian Institutions						
4. Converted to semester from a quarter system						
* 7 courses are required accounting courses + 1 accounting elective + ethics						

The revised curriculum will help students prepare for and pass the BEC section of the CPA exam. Table 4 indicates how the revised accounting curriculum will cover material tested in each section of the CPA exam.

It should be noted that the current accounting program has been successful in placing its students in internships and jobs after graduation. This has been a product of the rigorous accounting training students have received and the reputation and dedication of the accounting faculty. The revised curriculum builds on this success and addresses the low passing rate on the BEC section of the CPA exam.

3.4. Improve preparation for students not taking the CPA route.

A fair number of Saint Mary's accounting majors (about 25-30%) opt not to take the CPA exam and join an accounting firm. Instead they pursue careers in the corporate and non-profit world in management- or business- related positions.

The revised accounting curriculum better prepares the students to meet the emerging needs of business. For instance, it requires courses in essential business areas such as finance, marketing, operations, communications and strategy. This will improve the success of our students post-graduation. As educators and a higher-education institution, particularly with Catholic and Lasallian traditions, we must be responsible to our students and take actions to improve the curriculum. The proposed curriculum achieves this goal.

3.5. Comparison to other institutions

Our accounting program is not in line with comparable accounting programs offered by institutions in the Bay Area and beyond. A perusal of Tables 5 and 6 indicate that our peer institutions require accounting students to take courses in Finance, Marketing, Communications, Operations Management, Strategy, Management Information Systems, and Ethics.

The revised accounting curriculum will be in line with the field practices of the accounting programs offered by our peer institutions.

The comparison institutions were selected because they are either:

- 1) Lasallian
- 2) Private with values similar to Saint Mary's College, or
- 3) Bay area institutions with which we compete.

4. WHY THE ACCOUNTING CURRICULUM NEEDS 18 COURSES PLUS LABS

Unlike any concentration within the Business Administration department, the accounting program needs to meet two external curricula requirements – the AACSB accreditation requirements and the California Board of Accountancy requirements under Business and Professions Code Sections 5092 and 5093.

As noted in Section III, AACSB standards recognize the accounting major as part of the business program. Thus, the accounting program needs to have courses that cover the topics listed in Section III. This compels the accounting program to add a minimum of four additional business courses – Finance, Marketing, Operations, and Strategy leading a total of 11 required business courses. An examination of Table 5 indicates that the eleven (11) business core courses that we propose to require are also uniformly required by comparable institutions offering an undergraduate degree in accounting.

TABLE 4: CPA EXAM COURSE COVERAGE MAP					
Course #	Course Subject	CPA EXAM SECTIONS			
		Business Environment & Concepts (BEC)	Financial Accounting & Reporting (FAR)	Auditing (AUD)	Regulation (REG)
Business Core					
Accounting 1	Financial				
Accounting 2	Managerial				
Economics 3	Micro	18%			
Economics 4	Macro				
BA 40	Statistics	included in Ops Mgmt portion of BEC		Included in Auditing	
BA 120	Law				19%
BA 123	Finance	21%			
BA 124	Marketing	included in Strategy section of BEC			
ACCTG Labs ¹	Communication	15% ²			
BA 131	Organizational theory	18%			
BA 132	Operations Management	14%			
BA 140	Strategy	12%			
BA 181	Ethics			*	*
Major					
Acc 160	Intermediate 1		80%		
Acc 161	Intermediate 2				
Acc 162	Advanced				
Acc 164	Auditing			100%	10%
Acc 167	Gov't & Not for Profit Accounting		20%		
Acc 168	Tax				71%
Acc 191	Accounting Information Systems	17%			
Acc 194	Financial Statement Analysis				
Total		100%	100%	100%	100%
1. Not part of the core					
2. Incorporated in the other areas					
* Ethics is covered in both the Auditing course and the Tax course					

TABLE 5: CORE COURSE REQUIREMENTS FOR ACCOUNTING MAJORS BY INSTITUTION

Course #	Accounting 1	Accounting 2	Economics 3	Economics 4	BA 40	BA 120	BA 123	BA 124	Acctg 160L, 162L, 164L, 168L	BA 131	BA 132	BA 140	BA 175	BA 181
Course Title	Financial	Managerial	Micro	Macro	Statistics	Law	Finance	Marketing	Communication	Organizational Theory	Operations Management	Strategy	Management Info Systems	Ethics
Institution														
Saint Mary's College ^{1,2}	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	No	Yes
La Salle University ²	Yes	Yes	Yes ³	Yes ³	Yes	Yes	Yes	Yes	Embedded	Yes	Yes	Yes	Yes	Yes
Manhattan College ²	Yes	Yes	Yes ³	Yes ³	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Santa Clara University	Yes	Yes	Yes	Yes	Yes	Yes								
University of San Francisco	Yes ⁴	Yes ⁴	Yes	Yes	Yes ⁴	Yes ⁴	Yes ⁴	Yes ⁴	Yes ³	Yes ⁴	Yes	Yes ⁴	Yes ⁴	No
University of San Diego	Yes	No	Yes	Yes	Yes	Yes	Yes							
Loyola Marymount	Yes	Yes	Yes	Yes ³	Yes	Yes	Yes	Yes	Yes ³	Yes	Yes	Yes	Yes	Yes
CSU East Bay	Yes	Yes ³	Yes	Yes	Yes	Yes	Yes							
San Jose State University	Yes	Yes	Yes	Yes	Yes	Yes								
San Francisco State University	Yes	Yes	Yes	No	Yes	Major Elective	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
1. Current Curriculum														
2. La Sallian Institutions														
3. Required as part of the Liberal Arts Core, not the Business Core														
4. 4 semester credits														

TABLE 6: COURSE REQUIREMENTS IN THE ACCOUNTING MAJOR BY INSTITUTION

Course #	Accounting 160	Accounting 161		Accounting 162	Accounting 164	Accounting 165	Accounting 167	Accounting 168	Accounting 169	Accounting 191	Accounting 194	
Course Title	Intermediate Financial 1	Intermediate Financial 2	Intermediate Financial 3	Advanced Financial	Auditing	Cost	Governmental and Not for Profit	Tax	Advanced Tax	Accounting Information systems	Financial Statement Analysis	
Institution												
Saint Mary's College ^{1,2}	Yes	Yes	No	Yes	Yes	Elective	Elective	Yes	Elective	Yes	Yes	Take 1 elective
La Salle University ²	Yes ³	Yes ³	No	Yes	Yes	Yes	Elective	Yes	Elective	Elective	No	Take 2 electives
Manhattan College ²	Yes ³	Yes ³	No	Yes	Yes	Yes ³	Included in Advanced	Yes	Elective	Elective	Elective	Take 1 elective
Santa Clara University	Yes ⁴	Yes ⁴	No	Yes ⁴	Yes ⁴	Yes ⁴	Elective	Yes ⁴	No	Yes ⁴	Elective	
University of San Francisco	Yes ³	Yes ³	No	No	Elective ³	Elective ³	Elective ³	Elective ³	Elective ³	Elective ³	Yes ³	Take 2 electives
University of San Diego	Yes	Yes	No	Yes	Yes	Yes	Elective	Yes	Elective	Yes	No	Take 1 elective
Loyola Marymount	Yes ³	Yes ³	No	Yes ³	Yes ³	Yes ³	Included in Advanced	Yes ³	No	Yes	No	Take 1 elective
CSU East Bay	Yes ³	Yes ³	Yes ³	Elective ³	Elective ³	Elective ³	Elective ³	Yes ³	Elective ³	Yes ³	No	Take 2 electives
San Jose State University	Yes	Yes	No	Elective	Yes	Elective	Elective	Yes	Elective	Elective	No	Take 3 electives
San Francisco State University	Yes	Yes	No	Elective	Elective	Yes	Elective	Elective	Elective	Elective	No	Take 4 electives
1. Current Curriculum												
2. La Sallian Institutions												
3. 4 semester units												
4. 3.33 semester units												

It should be noted that a few of the comparable institutions (for instance, La Salle University and USF), courses that are required in the business core are included in their general education core, for example Micro and Macroeconomics, Ethics and Communication. We do not have this option, since at Saint Mary's specific courses covering the business core are not a general education requirement.

In addition to the AACSB requirements, the accounting program must meet the requirements of the California Board of Accountancy – Business and Profession Code Sections 5092 and 503 of the California Code of Regulations. These sections require that students take at least twenty-four (24) semester units of accounting covering such topics as accounting, auditing, financial reporting, external or internal reporting, financial statement analysis and taxation to be eligible to sit for the Uniform CPA examination. Simply put, if we do not offer these accounting courses our students will not be able to sit for the CPA exam. Our analysis has shown that we need a minimum of six (6) accounting courses plus Business Law to fulfill this requirement.

5. RESOURCE NEEDS

No additional resources are needed. The revision of the accounting program does not require any new courses. The four new communications labs will be taught by current faculty. The undergraduate accounting program is currently in need of an additional faculty member, whether or not the accounting program is revised.

6. LIBRARY REVIEW

Sharon Radcliff has prepared the library review for the accounting program revisions. Please refer to Appendix #1.