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# Business : 18 Credit Hour Minor in Accounting

The College at Brockport, College Senate

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# SUNY BROCKPORT

College Senate  
State University of New York  
College at Brockport  
350 New Campus Drive  
Brockport, NY 14420-2925  
(585) 395-2586 (Fax) 395-2246

## Resolution # 25 2004-2005 COLLEGE SENATE

TO: Dr. John B. Clark, Interim College President

FROM: The Faculty Senate Meeting on: **May 2, 2005**

RE: ⇒ I. Formal Resolution (*Act of Determination*)  
II. Recommendation (*Urging the Fitness of*)  
III. Other, For Your Information (*Notice, Request, Report, etc.*)

COLLEGE SENATE  
SUNY College at Brockport  
MAY 26 2005  
350 New Campus Drive  
Brockport, NY 14420-2925

SUBJ: **Business: 18-credit hour Minor in Accounting** (#25 04-05 UC)

Signed: Dawn M. Jones Date: May 6, 2005  
(Dr. Dawn M. Jones, 2004-2005 College Senate President)

Please fill out the bottom portion and return document to the College Senate Office.

TO: The College Senate

FROM: Dr. John B. Clark, Interim College President

RE: ⇒ I. Decision and Action Taken on Formal Resolution (circle choice)

a. Accepted. Effective Date: 5/23/05 JK

b. Deferred for discussion with the College Senate on \_\_\_/\_\_\_/\_\_\_

c. Unacceptable for the reasons contained in the attached explanation

II, III. Response to Recommendation or Other/FYI

a. Received and acknowledged \_\_\_/\_\_\_/\_\_\_

b. Comment:

DISTRIBUTED BY PRESIDENT'S OFFICE TO: Executive Council

DISTRIBUTED BY PROVOST'S OFFICE TO: Dean's Council

DISTRIBUTED ALSO TO: Originator, Academic Advisement, Registrar (as appropriate)

Signed: J. B. Clark Date: 5-23-05  
(Dr. John B. Clark, Interim College President, SUNY College at Brockport)

**COLLEGE SENATE OFFICE  
RESOLUTION PROPOSAL COVER PAGE**

ROUTING NUMBER*	#25 04-05 UC
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*NUMBER TO BE ASSIGNED BY SENATE OFFICE*

DEADLINE FOR SUBMISSIONS: FEBRUARY 23 - Proposals received after the deadline may not be reviewed until next semester.

Submit all proposals to the College Senate President electronically or on a disk with a hard copy.  
Please provide cover page information requested.  
[facprez@brockport.edu](mailto:facprez@brockport.edu), [fsenate@brockport.edu](mailto:fsenate@brockport.edu)  
College Senate Office, 426 Allen Building

**1. PROPOSAL TITLE:**

Please be somewhat descriptive, for example, *Graduate Probation/Dismissal Proposal* rather than *Graduate Proposal*.

Proposal for an 18-credit hour Minor in Accounting

**2. BRIEF DESCRIPTION OF PROPOSAL:**

Introduce an 18-credit hour minor in accounting as an alternative to the general Business minor. The alternative is more appropriate for certain students, (e.g., math majors interested in actuarial science, criminal justice majors pursuing careers with the FBI and CIA, Health Care Administration students).

**3. SUBMISSION & REVISION DATES:** PLEASE DATE ALL UPDATED DOCUMENTS and resubmit to the Senate Office electronically prior to Senate review and vote at [fsenate@brockport.edu](mailto:fsenate@brockport.edu).

First Submission	Updated on	Updated on	Updated on
February 23, 2005	April 7, 2005	<b>April 13, 2005</b>	

**4. SUBMITTED BY: (contact person)**

Name	Department	Phone	Email
Bill Dresnack	Business Administration and Economics	X5532	wdresnac@brockport.edu

**5. COMMITTEES TO COPY: (Senate office use only)**

Standing Committee	Forwarded To	Date
<input type="checkbox"/> Enrollment Planning & Policies	Committee Chair	<b>2/22/05, 4/13/05</b>
<input type="checkbox"/> Faculty & Professional Staff Policies	Executive Committee	<b>4/11/05</b>
<input type="checkbox"/> General Education & Curriculum Policies	Senate Floor	<b>5/2/05</b>
<input type="checkbox"/> Graduate Curriculum & Policies	College President	<b>5/6/05</b>
<input type="checkbox"/> Student Policies	Other	
<input checked="" type="checkbox"/> Undergraduate Curriculum & Policies		

\*(ROUTING NUMBER WILL BE A CHRONOLOGICAL NUMBER SEQUENCE FOLLOWED BY COMMITTEE INITIALS)

**Proposal for Minor in Accounting**  
**Department of Business Administration and Economics**  
**Revised as of April 13, 2005**  
**Respectfully Submitted by William H. Dresnack, Department Chair**

The Department of Business Administration and Economics seeks College Senate support for a proposed Minor in Accounting. This proposal follows the “Guidelines for Revision of Undergraduate Programs” as provided on the Senate web site, under II, as follows:

*“Guidelines for new option in a major- Adding a minor would be an example of the type of proposal covered by these guidelines and the following must accompany such a proposal:*

- 1) *A completed College Senate Proposal Cover letter available from the College Senate website.*

Please see attached emailed PDF file.

- 2) *Rationale for the new option.*

Many students from different disciplines have expressed interest in “taking a few accounting courses.” Their reasons certainly vary. The faculty and staff of the Department of Business Administration and Economics (“the Department”) value diverse student backgrounds and interests, and welcomes qualified, interested students into our courses to the extent we can accommodate incremental enrollments. Having a more diverse student population in our accounting courses varies perspectives and class discussions, and improves the experience for all.

Over time, we have discovered and heard from students from many other majors who have chosen to enroll in one or more accounting courses as electives, for reasons ranging from exploration of another field of interest to a desire to add marketable knowledge to their individual credentials. (We have also heard from students who wanted to take additional accounting courses but did not know if they were allowed and did not have a business advisor of whom to ask questions.) Criminal justice, health science, and computer science are among the leading other disciplines whose students have chosen to enroll in one or more accounting courses. A small, unscientific sample of students (those enrolled in ACC281, Introduction to Financial Accounting, during Spring 2005) indicates students in non-business majors including Math, Biological Science, Dance, Communications, Computer Science, Art, Journalism, Criminal Justice, and Political Science have chosen to enroll in an accounting course. This is clear evidence of interest in accounting.

Another recent impetus for this proposal is changes to the professional actuarial science examination, which increased content in accounting and finance. This proposal encourages and allows math majors interested in improving their accounting knowledge for the exam, similar to the existing finance minor. The minor in accounting simply provides these students with another option.

We also have a population of accounting students who choose, after taking several accounting courses, to major in something else. We believe that these students would be

more inclined to stay at SUNY Brockport to complete their degree if they could at least be recognized with a minor after committing several semesters to accounting. And, as there is no additional cost to the College, we see no reason not to allow these students this “consolation prize.”

Further, accounting is a marketable knowledge and skill base. Students who choose to major in a different field may be interested in adding an accounting minor to their résumé to enhance other opportunities, including entry-level positions in business, government, and education, and graduate school. Again, as it costs the college nothing, we see no reason not to provide this option to our students, in the name of our mission of “student success.”

We note that other AACSB-accredited programs in our area, including St. John Fisher College, University at Buffalo, and RIT also offer a minor in accounting. As these programs are part of our peer group, this is another compelling reason to offer a similar option for our students.

3) ***Entrance requirements, if appropriate:***

Students may officially declare the Minor in Accounting upon demonstrating two requirements:

- 1) Completion of at least thirty college credit hours with an overall grade point average of at least 3.0, and
- 2) A grade of “B” or higher in MTH 121, College Algebra, or a grade of “C-“ or higher in any one of the following courses: MTH122, MTH201, MTH202, MTH221, MTH245, or MTH281.

These requirements are identical to our minor in business administration, except that the math requirement [(2) above] is actually less stringent for the accounting minor (B is required minimum grade only for students using College Algebra as their math course).

4) **Program requirements, if appropriate:**

**Required Courses in the Minor: (Total 18 credit hours)**

1. ACC281, Introduction to Financial Accounting	3 credit hours
2. ACC282, Introduction to Managerial Accounting	3 credit hours
3. ACC283, Introduction to Accounting Systems and Software	3 credit hours
4. ACC385, Intermediate Accounting I	3 credit hours
5. ACC386, Intermediate Accounting II	3 credit hours
6. ACC elective (see below)	3 credit hours

Students may choose any one of the following three-credit elective courses to satisfy the “ACC elective requirement above.

ACC electives for the Minor:

ACC388, Cost Accounting	ACC485, Federal Income Tax I
ACC486, Advanced Accounting	ACC487, Auditing
ACC488, Federal Income Tax II	ACC489, Accounting for Not-for-Profit Entities

*This course work overall enables students to develop basic competency and knowledge in financial accounting and reporting, managerial and cost accounting, accounting systems, and an additional area (taxation, auditing, non-profit sector accounting) of their choosing.*

It is assumed that students pursuing this minor have basic word-processing and spreadsheet skills. CSC104 or CIS106 represent minimally acceptable computer literacy requirements for the minor, but no official prerequisite will be required.

**5) *Description of new courses and a side-by-side comparison of the old and new program Credit hours must be included and totaled in clear tabular form***

No new courses are required; all courses listed above are part of ongoing course offerings. No side-by-side comparison is required either, as there is no “old” program. Noted above is the fact that the program is for 18 credit hours.

**6) *Sequence in which the courses would be offered to guarantee timely completion of the program***

All required courses and all elective choices except for one (ACC489) are offered every Fall and Spring. (ACC489 is Spring only.) Some of these courses have been offered during summer as well. Several of these courses are accepted in transfer from virtually all other institutions (ACC281, ACC282, ACC385, ACC388). There is no reason to believe that students who engage in an ordinary degree of planning would not be able to complete the minor on a timely basis.

**7) *Staffing issues***

There are no staffing issues. All of these courses are offered on a regular basis and are taught by qualified faculty.

**8) *Resources, facilities that may be needed to implement the program***

We anticipate an enrollment of at most twenty students, and this enrollment is expected to draw enrollments in the business administration minor. Given that the students will be completing another major, we expect that each student will take, again at most, one or two courses a semester. Implied is the need to provide up to (though probably a bit less than) 20-40 seats per semester, distributed across five required and six elective courses. ACC281 and ACC282 each have multiple sections each semester, offering students multiple enrollment options. Past enrollment trends indicate sufficient space in these specific courses. As such, we expect to be able to support the minor with no additional program resources.

Within reason and expectation, regardless of the numbers of students from other departments deciding to minor in accounting instead of business, we don't anticipate needing additional resources. The numbers are best guesses, but with the fairly high entrance requirements, we don't believe more students will be interested than we can accommodate.

Our Business minors are from many different majors, so no two majors (i.e., CRJ and MTH) will have a significant impact. We have the availability in most of our classes to accommodate anticipated demand (actually to accommodate more than anticipated demand).

**9) Academic administration commentary:**

a. Letter of recommendation from chair.

This proposal has been drafted by the Chair of Business Administration and Economics. Please consider it a letter of recommendation as well.

b. Letter of recommendation from Dean of School

A letter of endorsement from Christine Murray, the Dean of the School of Professions, was sent directly to the College Senate office. (If not received, please inform Bill Dresnack, Chair of Business Administration and Economics.)

c. If appropriate, letters of support from cooperating departments, agencies, and etc.

In the interest of not asking other departments to invest their limited time and resources on an issue manageable by the Department of Business Administration and Economics, we have not requested any such letters.

**Summary:**

This proposal contributes to our mission by providing students with an additional educational opportunity and option, at no additional cost to the College. We respectfully ask for your support and endorsement. If this proposal is approved, the Department will implement it as soon as reasonably possible.

Thank you for your consideration.

Respectfully submitted,

*Bill Dresnack*

William H. Dresnack  
Chair, Business Administration and Economics



## **SUNY BROCKPORT**

Department of Business Administration and Economics

March 24, 2005

**TO: DAVID BRANNIGAN, CHAIR  
SENATE UNDERGRADUATE CURRICULUM COMMITTEE**

**FROM: BILL DRESNACK  
DEPARTMENT OF BUSINESS ADMINISTRATION AND ECONOMICS**

**RE: REVISED PROPOSAL, MINOR IN ACCOUNTING**

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David and Committee members:

Below are the revised entrance and program requirements for the proposed Minor in Accounting. This is in response to Dr. Brannigan's request for clarification of certain issues.

### MINOR IN ACCOUNTING

- **Eligibility:** Open to all majors, EXCEPT students majoring in accounting.
  
- **Entrance requirements:**  
Students may officially declare the Minor in Accounting upon demonstrating two requirements:
  - 3) Completion of at least thirty college credit hours with an overall grade point average of at least 3.0, and
  - 4) A grade of "B" or higher in MTH 121, College Algebra, or a grade of "C-" or higher in any one of the following courses: MTH122, MTH201, MTH202, MTH221, MTH245, or MTH281.



- **Program requirements, if appropriate:**

*Required Courses in the Minor: (Each is 3 credit hours. Total 18 credit hours*

Course no.	Course name	Prerequisite(s)
ACC281	Introduction to Financial Accounting	MTH121 or higher
ACC282	Introduction to Managerial Accounting	ACC281
ACC283	Introduction to Accounting Systems and Software	ACC281
ACC385	Intermediate Accounting I	ACC282
ACC386	Intermediate Accounting II	ACC385
ACC elective	See elective choices below	Various; see below

Students may choose any one of the following three-credit elective courses to satisfy the “ACC elective” requirement above. *(Note that the prerequisites to several of these courses were changed subsequent to the 2003-2005 College Catalog going to print. The most significant change: Calculus is now a prerequisite for senior level accounting courses rather than junior level.)*

Course no. and name	Prerequisite(s)
ACC388, Cost Accounting	ACC282
ACC485, Federal Income Tax I	ACC283, ACC385, and Calculus (MTH201 or 221)
ACC486, Advanced Accounting	ACC283, ACC386, and Calculus (MTH201 or 221)
ACC487, Auditing	ACC283, ACC386, and Calculus (MTH201 or 221)
ACC488, Federal Income Tax II	ACC283, ACC485, and Calculus (MTH201 or 221)
ACC489, Accounting for Not-for-Profit Entities	ACC283 and ACC386

It is assumed that students pursuing this minor have basic word-processing and spreadsheet skills. CSC104 or CIS106 represent minimally acceptable computer literacy requirements for the minor, but no official prerequisite will be required.

\*\*\*

I believe this will address the concerns you raised. If you have any questions please contact me. Thanks again for your help and consideration (and, hopefully, support).

Email copy: Christine Murray, Dean of Professions