

VALDOSTA STATE UNIVERSITY

ACADEMIC COMMITTEE PACKET

ACADEMIC COMMITTEE

**MONDAY,
November 13, 2017**

2:30 p.m.

**Cypress Room
University Center**

**Stanley Jones
Registrar/Secretary of the Academic Committee**

ACADEMIC COMMITTEE
AGENDA
November 13, 2017

1. Minutes of the October 16, 2017 meeting. (pages 1-3) were approved by email November 6, 2017.
2. **COLLEGE OF BUSINESS**
 - a. Revised curriculum for the MACC degree (pages 4-5)
 - b. Revised catalogue copy for the MACC (pages 6-8)
 - c. New course MACC 7600 (pages 9-21)
3. **COLLEGE OF ARTS AND SCIENCES**
 - a. Revised catalogue copy for the Women's and Gender Studies (pages 22-24)
 - b. Revised requirements for the minor in Women's and Gender Studies (pages 25-26)
 - c. Revised prerequisites and description for WGST 4400 (pages 27-29)
 - d. New course WGST 4450 (pages 30-43)
 - e. Revised catalogue copy for the BA in French L&C or WLC Advanced ESOL Bridge Track (pages 44-46)
 - f. Revised curriculum for the BA in French – Track Advanced ESOL Bridge (pages 47-48)
 - g. Revised catalogue copy for the BA in French L&C or WLC Advanced FLED Bridge Track (pages 49-51)
 - h. Revised curriculum for the BA in French – Track Advanced FLED Bridge (pages 52-53)
 - i. Revised catalogue copy for the BA in Spanish L&C or WLC Advanced ESOL Bridge Track (pages 54-56)
 - j. Revised curriculum for the BA in Spanish L&C or WLC Advanced ESOL Bridge (pages 57-58)
 - k. Revised catalogue copy for the BA in Spanish L&C or WLC Advanced FLED Bridge Track (pages 59-61)
 - l. Revised curriculum for the BA in Spanish L&C or WLC Advanced FLED Bridge Track (pages 62-63)
4. **COLLEGE OF THE ARTS**
 - a. Revised credit hours MUSC 1051 (pages 64-65)
 - b. Revised credit hours MUSC 1052 (pages 66-67)
 - c. Revised credit hours MUSC 2051 (pages 68-69)
 - d. Revised credit hours MUSC 2052 (pages 70-71)
 - e. Revised course description ARID 1120 (pages 72-74)
 - f. Revised course prerequisite and description ARID 2112 (pages 75-77)
 - g. Revised course description ARID 2310 (pages 78-80)
 - h. Revised course prerequisite and description ARID 3111 (pages 81-83)
 - i. Revised course description ARID 1120 (pages 84-86)
 - j. Revised course description ARID 3211 (pages 87-89)
 - k. Revised course description ARID 3320 (pages 90-92)
 - l. Revised course description ARID 3350 (pages 93-95)
 - m. Revised course description ARID 3411 (pages 96-98)
 - n. Revised course title, and description ARID 4000 (pages 99-101)
 - o. Revised course prerequisite, and description ARID 4010 (pages 102-104)
 - p. Revised course description ARID 4112 (pages 105-107)
 - q. Revised course description ART 1010 (pages 108-110)
 - r. Revised course description ART 3023 (pages 111-113)
 - s. Revised course prerequisites ART 3101 (pages 114-116)
 - t. Revised course description ART 4024 (pages 117-119)
 - u. Revised course title, and description ART 4130 (pages 120-122)
 - v. Revised course title, and description ART 4140 (pages 123-125)
 - w. Revised catalogue and requirements for the Art Minor (pages 126-128)
 - x. Deactivation ARTH 1120 (pages 129-130)
5. **COLLEGE OF EDUCATION AND HUMAN SERVICES**
 - a. Revised admission requirements for the MAT in Education – FLED Track (pages 131-134)
 - b. Revised admission requirements for the EDS in School Counseling (pages 135-137)
 - c. Revised wording for the non-degree certification only Library Media (pages 138-139)
 - d. Revised track name for the MED in Instructional Technology – Library Media (pages 140-141)
 - e. Revised admission requirements for the P12 School Library Media – Certification Only (pages 142-145)
 - f. Revised catalogue copy for the MED in Instructional Technology – P12 School Library Media (pages 146-149)
 - g. Revised admission requirements for the Certification in Educational Leadership Tier I /P12 (pages 150-153)
 - h. Revised admission requirements for the Certification in Educational Leadership Tier II – Performance-Based Leadership (pages 154-156)
 - i. Revised admission requirements for the MED in Educational Leadership – Tier I/P12 Leadership (pages 157-160)

- j. Revised admission requirements for the EDS in Educational Leadership – Tier II/Performance-Based Leadership (pages 161-163)
- k. Revised admission requirements for the EDS in Instructional Technology (pages 164-167)
- l. Revised graduation requirements for the EDS in Instructional Technology (pages 168-170)
- m. Revised narrative/degree requirements for the EDS in Instructional Technology (pages 171-173)
- n. Revised admission requirements for the MAT in Middle Grades or Secondary Education (pages 174-177)
- o. Revised admission requirements for the MAT in Special Education – Deaf and Hard of Hearing Education (Online) (pages 178-181)
- p. Revised degree requirements for the MLIS – Reference Sources and Services (pages 182-183)
- q. Revised degree requirements – catalogue copy – MLIS – Reference Sources and Services (pages 184-186)
- r. Deactivation MLIS 7130 (pages 187-188)
- s. New course MLIS 7140 (pages 189-197)
- t. Revised course title MLIS 7430 (pages 198-200)
- u. Revised admission requirements for the MED in Health and Physical Education (pages 201-204)
- v. Revised admission requirements for the EDS in Coaching Pedagogy in Physical Education (pages 205-208)
- w. Revised narrative for the EDS in Coaching Pedagogy in Physical Education (pages 209-211)
- x. New course KSPE 1015 (pages 212-218)
- y. Revised prerequisite for – PSYC 3000, 3110, 3120, 3130, 3200, 3210, 3220, 3300, 3400, 3450, 3460, 3500, 3600, 3670, 3680, 3700, 3710, 3800, 3850, 3900, 3950, 4170, 4450, 4850, and 4870 (pages 219-221)

6. Pending items

- a. Revised course CHEM 1010 – USG General Education Council approval
- b. Prospectus - DNP – Doctor of Nursing Practice – BOR approval (SEP12 AC)
- c. Prospectus – PSM – Professional Science Master’s in Chemistry and Biochemistry – BOR approval (SEP12 AC)
- d. New minor Logistics and Supply Chain – BOR approval (SEP15 AC)

VALDOSTA STATE UNIVERSITY
ACADEMIC COMMITTEE MINUTES
October 16, 2017

The Academic Committee of the Valdosta State University Faculty Senate met in the University Center Cypress Room on Monday, October 16, 2017. Dr. Sharon Gravett, Associate Provost for Academic Affairs, presided.

Members Present: Ms. Kwanza Thomas (Proxy Dr. Michelle Ritter), Ms. Catherine Bowers, Dr. Bobbie Ticknor, Dr. Gary Futrell, Ms. Sarah Arnett, Dr. Kathleen Lowney, Dr. Frank Flaherty, Dr. Ellis Heath (Proxy Dr. Ray Elson), Dr. Ellis Heath, Dr. Eugene Asola, Ms. Kwanza Thomas, Ms. Jessica Lee and Ms. Amy Chew.

Members Absent: Dr. Michelle Ritter, Dr. Diane Wright, Mr. Craig Hawkins, Dr. Nicole Cox, Dr. Ray Elson, and Ms. Laura Carter.

Catalog Editor: Dr. Jane Kinney.

Visitors Present: Dr. Dianne Dees, Dr. Sonja Sanderson, Ms. Alicia Roberson, Dr. Ed Walker, Dr. Elvan Aktas, Dr. Lynn Minor, Ms. Teresa Williams and Dr. Deborah Briehl.

The Minutes of the April 10, 2017 meeting were approved by email on April 27, 2017. (pages 1-2).

A. College of Arts and Sciences

1. Renaming Native American Studies (NAS) to Native American and Indigenous Studies (NAIS) was approved effective Spring Semester 2018. (pages 3-5).
2. Revised course description, Political Science (POLS) 4100, "Political Science Capstone Course, (POL SCI CAPSTONE COURSE – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 6-8).
3. Certificate Notification Form – Certificate for Teaching College History Surveys was approved effective Fall Semester 2018. (page 84) ***Requires BOR Notification***
4. Requirements for the Certificate for Teaching College History Surveys was approved effective Fall Semester 2018. (pages 85-86).
5. Revised requirements for the MA in History were approved effective Fall Semester 2018 with the effective date changed from 2017 to 2018. (pages 87-89)
6. New course, History (HIST) 5700, "History Content for Teaching World History Surveys, (CONTENT TEACH WORLD HIST – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 6-8). With the description changed to:
A survey of the social, cultural, economic, and political development of the world from the beginning of civilization to the present.
7. New course, History (HIST) 6700, "History Content for Teaching U. S. History Surveys, (CONTENT TEACH U. S. HIST – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 6-8). With the description changed to:
A survey of the social, cultural, economic, and political development of the United States from the beginning of civilization to the present.

B. College of Business

1. New course, Healthcare Administration (HCAD) 4977, "Research in Healthcare Administration, (RESEARCH IN HEALTHCARE ADMIN – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Spring Semester 2018. (pages 9-16). The description was changed to read:
Prerequisites: BUSA 3100, and HCAD 3200. Graded "Satisfactory" or "Unsatisfactory". Completion of Healthcare Administration research paper. May receive credit for the course only once. The research project, must adhere to the established Healthcare Business Administration (HCAD) Research Program Guidelines.
2. New course, Management (MGNT) 4600, "Project Management, (PROJECT MANAGEMENT – 3 credit hours, 3

lecture hours, 0 lab hours, and 3 contact hours), was approved effective Spring Semester 2018 with the description changed to read ...ROI, and quality assurance. (pages 17-23).

3. Revised degree requirements for the MBA – Healthcare Administration track was approved effective Fall Semester 2018. (pages 24-26).
4. Revised course title, Web Master Business Administration (WMBA) 6100, “Operations and Supply Chain Management”, (OPERATIONS SUPPLY CHAIN MGNT – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 27-28).

C. College of Education and Human Services

1. Revised course description, Psychology (PSYC) 1101, TABLED. (pages 29-31).
2. Revised course prerequisites, Psychology (PSYC) 3300, TABLED. (pages 32-34).
3. Revised course description, Kinesiology/Physical Education (KSPE) 2150, “First Aid - CPR”, (FIRST AID-CPR – 2 credit hours, 1 lecture hours, 2 lab hours, and 3 contact hours), was approved effective Fall Semester 2018. (pages 35-37).
4. Revised requirements for the minor in Coaching was approved effective Fall Semester 2018 with the effective date changed from Summer 2018 to Fall 2018. (pages 38-42).
5. New course, Coaching Health & Physical Edu (CHPE) 3001, “Outdoor Leadership”, (OUTDOOR LEADERSHIP – 2 credit hours, 2 lecture hours, 1 lab hours, and 3 contact hours), was approved effective Fall Semester 2017 with the description changed to read – Introduce strategies... . (pages 43-49).
6. New course, Coaching Health & Physical Edu (CHPE) 3000, “Principles of Sports Officiating, (PRIN OF SPORTS OFFICIATING – 2 credit hours, 2 lecture hours, 1 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 50-56).
7. New course, Kinesiology/Physical Education (KSPE) 1090, “Racquetball, (RACQUETBALL – 1 credit hour, 0 lecture hours, 2 lab hours, and 2 contact hours), was approved effective Spring Semester 2018. (pages 57-62).
8. New course, Kinesiology/Physical Education (KSPE) 1110, “Archery, (ARCHERY – 1 credit hour, 0 lecture hours, 2 lab hours, and 2 contact hours), was approved effective Spring Semester 2018. (pages 63-68).
9. New course, Coaching Health & Physical Edu (CHPE) 4300, “Coaching Principles, (COACHING PRINCIPLES – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017 with the description changed to read – A study of the basic theoretical and (pages 69-75).
10. New course, Coaching Health & Physical Edu (CHPE) 4700, “Fundamentals of Coaching, (FUNDAMENTALS OF COACHING – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2017. (pages 76-83).
11. New course, Coaching Health & Physical Edu (CHPE) 2000, “Fundamentals of Recreation and Leisure, (FUND IN REC & LEISURE – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2018. (pages 115-123).
12. New course, Coaching Health & Physical Edu (CHPE) 3050, “Recreation and Leisure Program Planning, (REC & LEISURE PROG PLAN – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Spring Semester 2018 with the description changed to read ...Leisure with real world...aquatics, competitive sports, fitness, (pages 124-132).
13. New course, Coaching Health & Physical Edu (CHPE) 4000, “Inclusive Recreation and Leisure Activities, (INCLUSIVE REC & LEISURE – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Spring Semester 2018. (pages 133-142).
14. New course, Coaching Health & Physical Edu (CHPE) 4010, “Risk Management for Recreation and Leisure, (RISK MGMT FOR REC & LEISURE – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2018. (pages 143-151).

15. New minor in Recreation and Leisure was approved effective Fall Semester 2018. (pages 152-153). ****Requires BOR Notification****
16. Revised requirements for the MED in Instructional Technology – Library Media Concentration (pages 154-156)
TABLED
17. New course, Instructional Technology (ITED) 7204, “Literature for the P-12 School Librarian, (LITR P-12 SCHOOL LIBRARIAN – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Spring Semester 2018. (pages 157-167).

Respectfully submitted,

Stanley Jones
Registrar

RECEIVED

OCT 18 2017

VALDOSTA STATE UNIVERSITY
GRADUATE SCHOOL

REQUEST FOR A CURRICULUM CHANGE

Valdosta State University

Select Area of Change:

Core Curriculum
 Senior Curriculum
 Graduate Curriculum
 Other Curriculum

Specify: Area A,B,C,D,F

Current Catalog Page Number:

Proposed Effective Date for Curriculum Change:
(Month/Year): 8/1/2018

Degree & Program Name:
(e.g., BFA, Art): MAcc

Present Requirements:

Core Courses/Credit Hours **18**
MAcc 7100-Financial Accounting Theory **3**
MAcc 7220-Advanced Accounting **3**
MAcc 7390-Governmental and Not for Profit **3**
MAcc 7410-Advanced Accounting
Information Systems **3**
MAcc 7510-Corporate and Partnership
Accounting **3**
MAcc 7800-Advanced Auditing **3**

Electives/Credit Hours **12**
 Any MACC 7xxx or MBA 7xxx course (except MBA 7030) may be taken as an elective for credit in the MAcc program.

Total Credit Hours Required for Degree **30**

Proposed Requirements (Underline changes after printing this form:

Core Courses/Credit Hours **18**
MAcc 7100-Financial Accounting Theory **3**
MAcc 7220-Advanced Accounting **3**
MAcc 7390-Governmental and Not for Profit **3**
MAcc 7410-Advanced Accounting
Information Systems **3**
MAcc 7510-Corporate and Partnership
Accounting **3**
MAcc 7800-Advanced Auditing **3**

Electives/Credit Hours **12**
 Any MACC 7xxx* or MBA 7xxx course (except MBA 7030) may be taken as an elective for credit in the MAcc program.

Total Credit Hours Required for Degree **30**

* Includes MAcc 7600

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Include and/or append relevant supporting data.

Improve student learning outcomes: The addition of MAcc 7600 will permit Masters level Accounting students the ability to access and develop research skills by adding depth and breadth to the MAcc program by utilizing a state of the art research data base which is used in the profession and recommended by our Accounting Advisory Board.

Adopting current best practice(s) in field: Comprehensive universities in Georgia with MAcc programs have added an Accounting Research course.

Meeting mandates of state/federal/outside accrediting agencies:

Other:

Source of Data to Support Suggested Change:

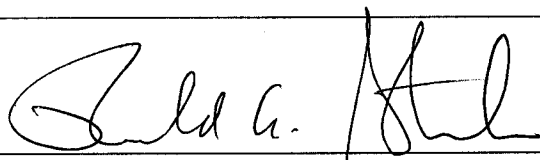


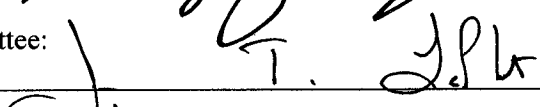
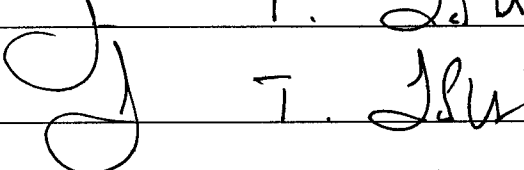
- Indirect measures:** SOIs, student, employer, or alumni surveys, etc. Employer and Accounting Advisory Board feedback.
- Direct measures:** Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.) Submitted research papers.

Plan for assessing the effectiveness of the change in meeting program's learning outcomes (i.e., how do these changes fit within the current program assessment plan and what sorts of data will be collected and evaluated to determine if these changes are meeting stated program outcomes?).

Data Sources:

- Indirect measures:** SOIs; student, employer, or alumni surveys, etc.
- Direct measures:** Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.) research papers.

Approvals:

Department Head:		Date: 8/25/17
College/Division Exec. Committee:		Date: 8/25/17
Dean(s)/Director(s):		Date: 8/25/17
Grad. Exec. Committee: (for graduate course)		Date: 11-1-17
Graduate Dean: (for graduate course)		Date: 11-1-17
Academic Committee:		Date:

Form last updated: January 6, 2010

Source of Data to Support Suggested Change:

- Indirect measures:** SOIs, student, employer, or alumni surveys, etc. Employer and Accounting Advisory Board feedback.
- Direct measures:** Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.)

Plan for assessing the effectiveness of the change in meeting program's learning outcomes (i.e., how do these changes fit within the current program assessment plan and what sorts of data will be collected and evaluated to determine if these changes are meeting stated program outcomes?).

Data Sources:

- Indirect measures:** SOIs, student, employer, or alumni surveys, etc.
- Direct measures:** Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.)

Approvals:		
Department Head:	<i>Paul G. Hill</i>	Date: 8/25/17
College/Division Exec. Committee:	<i>Eric Stetson</i>	Date: 8/25/17
Dean(s)/Director(s):	<i>F. Wayne Phelan</i>	Date: 8/25/17
Graduate Exec. Comm.: (for grad program)	<i>J. I. J. L. A.</i>	Date: 11-1-17
Graduate Dean: (for grad program)	<i>J. I. J. L. A.</i>	Date: 11-1-17
Academic Committee:		Date:

Form last updated: January 6, 2010

OCT 18 2017

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REQUEST FOR A NEW COURSE

Valdosta State University

Date of Submission: 10/1/2017 (mm/dd/yyyy)

Department Initiating Request: Accounting	Faculty Member Requesting: Ron Stunda
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Proposed New Course Prefix & Number: (See course description abbreviations in the catalog for approved prefixes) MAcc 7600	Proposed New Course Title: Accounting Research Proposed New Course Title Abbreviation: (For student transcript, limit to 30 character spaces) Accounting Research
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Semester/Year to be Effective: Fall 2018	Estimated Frequency of Course Offering: Once per year
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Indicate if Course will be : Requirement for Major Elective

Lecture Hours:	Lab Hours:	Credit Hours: 3
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Proposed Course Description: (Follow current catalogue format and include prerequisites or co-requisites, cross listings, special requirements for admission or grading. A description of fifty words or fewer is preferred.) An applied research course with a focus on real world data analysis.

Justification: Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Include and/or append relevant supporting data.

- Improving student learning outcomes: Students will master accounting research through utilization of the Accounting Research Manager database, which is the pre-eminent research data base in the discipline.
- Adopting current best practice(s) in field: Comprehensive universities in Georgia with MAcc programs currently include an Accounting Research course.
- Meeting Mandates of State/Federal/Outside Accrediting Agencies:
- Other: Recommended by the VSU Accounting Advisory Board.

Source of Data to Support Suggested Change:

- Indirect Measures: SOIs, student, employer, or alumni surveys, etc. Employer and Accounting Advisory Board feedback
- Direct Measures: Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.) Written research reports.

Plans for assessing the effectiveness of the course in meeting program's learning outcomes (i.e., how does this course fit within the current program assessment plan and what sorts of data will be collected and evaluated to determine if the course is meeting stated program or course outcomes?)

Data Sources:

- Indirect measures: SOIs, student, employer, or alumni surveys, etc.
- Direct measures: Materials collected and evaluated for program assessment purposes (tests, portfolios, specific assignments, etc.)
- Other:

****Attach a course syllabus with course outcomes/assessments and general education outcomes/assessments.****

Approvals:		
Dept. Head:	<i>Donald G. Stahl</i>	Date: 8/25/17
College/Division Exec. Comm.:	<i>Elmer A. Gatz</i>	Date: 8/25/17
Dean/Director:	<i>J. W. [unclear]</i>	Date: 8/25/17
Graduate Exec. Comm.: (for graduate course):	<i>J. T. [unclear]</i>	Date: 11-1-17
Graduate Dean: (for graduate course):	<i>J. T. [unclear]</i>	Date: 11-1-17
Academic Committee:		Date:

Form last updated: January 6, 2010

Course Syllabus

MACC 7600 – Accounting Research

Fall 2018

Professor Information

Name: Dr. Ron Stunda
Office: 3017C-Bus. Bldg.
Telephone: 229-253-4228
E-mail: rastunda@valdosta.edu
Office hours: M-F 8-5

Class Information

Time: **MACC 7600**
TBA
(on-line course)

UNIVERSITY POLICIES

Accommodations Statement (provided by the Access Office)

“Students requesting classroom accommodations or modifications due to a documented disability must contact the Access Office for Students with Disabilities located in the Farber Hall. The phone numbers are 245-2498 (V/VP) and 219-1348 (TTY).”

Student Success Center (provided by the Student Success Center)

“The Student Success Center (SSC) at Valdosta State University is located in Langdale Residence Hall and is available to all students. We provide free professional academic advising, peer tutoring in core curriculum courses, and campus job information in one location. We strongly encourage students to make use of our services.”

Class Attendance (from the VSU Catalog)

Since this is an on-line course there will be no class attendance requirement. Students are strongly encouraged to contact the professor if there are any questions involving the course requirements.

Course Withdrawal

Prior to midterm, any student may withdraw online through BANNER and receive a grade of W. Students who wish to withdraw after midterm must file a petition for late withdrawal. A student petitioning for late withdrawal must withdraw from all courses. For additional information go to the VSU Academic Affairs website:

<http://www.valdosta.edu/academic/WithdrawalProcess.shtml>

Grades of Incomplete

To request a grade of Incomplete, students must fill out a “Request for Assigning a Grade of Incomplete” form, must meet with the professor to set up a plan for completing the course requirements, and must obtain the Department Head’s approval. For additional information go to the VSU Academic Affairs website:

<http://www.valdosta.edu/academic/RequestforIncomplete.shtml>

Email Communication (from the VSU policy on electronic communications)

“Uses of non-university email for communication with students regarding university business or educational matters are not acceptable... Faculty may expect that students will read messages sent to their official email addresses, and faculty should use the official email addresses accordingly.”

As students in this class, at the end of the term, all of you will be expected to complete an online Student Opinion of Instruction survey (SOI) that will be available through Banner. You will receive a notification at your VSU e-mail address when the SOI is available, usually at least one week before the end of the term. SOI responses are anonymous, and as your instructor, I will be able to view only a summary of all responses two weeks after final grades have been submitted. Although I will not see individual responses, I will be able to determine who filled out an SOI and who did not. Complete information about SOIs, including how to access them and a timetable for this term, is available at: <http://www.valdosta.edu/academic/OnlineSOIPilotProject.shtml>.

CLASS POLICIES

Textbook and other required materials.

Textbook. There is no textbook required for the course. This is a case-based research course and cases assigned for research will be provided to the students by the professor. The students are required to use the industry-standard *Accounting Research Manager* (log-in information will be provided) for all research requirements of the course.

Grading Policy

Graded Assignments. Ten cases will be provided. The student will select any seven of these ten cases and provide the required research for each. Once complete, the research may be submitted via email to the professor or a hard copy may be submitted. After the seven cases are submitted and grades assigned, the student has completed the requirements of the course.

Grading Scale	
A ...	90% or higher
B.....	80% to <90%
C.....	70% to <80%
D	60% to <70%
F....	Less than 60%

Email Communications

I use Blazeview to communicate course handouts with the class. Check your Blazeview account regularly. Grades will also be posted on Blazeview.

If you have questions or need help outside of normal business hours, you are invited to email me. I will respond to student questions within 24 hours, many times much sooner. And I do normally check my email on weekends.

Title IX Statement: Valdosta State University (VSU) is committed to creating a diverse and inclusive work and learning environment free from discrimination and harassment. VSU is dedicated to creating an environment where all campus community members feel valued, respected, and included. Valdosta State University prohibits discrimination on the basis of race, color, ethnicity, national origin, sex (including pregnancy status, sexual harassment and sexual violence), sexual orientation, gender identity, religion, age, national origin, disability, genetic information, or veteran status, in the University's programs and activities as required by applicable laws and regulations such as Title IX. The individual designated with responsibility for coordination of compliance efforts and receipt of inquiries concerning nondiscrimination policies is the University's Title IX Coordinator: Maggie Viverette, Director of the Of-

Office of Social Equity, titleix@valosta.edu, 1208 N. Patterson St., Valdosta State University, Valdosta, Georgia 31608, 229-333-5463.

Access Statement: Students with disabilities who are experiencing barriers in this course may contact the Access Office for assistance in determining and implementing reasonable accommodations. The Access Office is located in Farbar Hall. The phone numbers are 229-245-2498 (V), 229-375-5871 (VP) and 229-219-1348 (TTY). For more information, please visit VSU's Access Office or email:access@valdosta.edu.

EDUCATIONAL OUTCOMES

Course Overview

This accounting research course is a challenging topic that takes the student a step beyond the financial concepts outlined in Accounting Principles, Intermediate Accounting, and Advanced Accounting. The focus will be on real world data research in an attempt to expose the students to topics that will be expected to be mastered by the student once on the job.

Educational Outcomes for this Course

The Master of Accountancy is a specialized graduate degree that prepares its graduates for careers in public accounting. It also integrates accounting knowledge within the broader context of the other functional areas of business. Finally, the MAcc program develops its students' critical thinking and problem-solving, written communications, and technology skills.

Upon completing of this course, students should be able to:

- (1) demonstrate an understanding of the theory and application advanced financial accounting (MAcc #1 Langdale College #5),
- (2) demonstrate the ability to use critical thinking and problem solving skills (MAcc #2, Langdale College #1),
- (3) effectively communicate accounting information in writing (MAcc #3, Langdale College #2),

These outcomes will be assessed by:

- (1) assessing the degree of financial accounting research,
- (2) assessing the critical thinking and problems solving skills,
- (3) assessing written presentation of the research.

Pick any seven (7) of the following cases. Search the *Accounting Research Manger* database and provide the appropriate responses. Responses should be well thought-out and appropriately referenced. Submit via email or hard copy.

1.

For each of the following research cases, search the FASB ASC database for information to address the issues. Copy and paste the FASB paragraphs that support your responses. Then summarize briefly what your responses are, citing the pronouncements and paragraphs used to support your responses.

• **FASB ASC 10-1 Debt and Equity Investments**

A variety of authoritative accounting pronouncements have addressed accounting for debt and equity investments

1. Summarize the current accounting treatment for investments in debt and equity securities.
2. The EITF has addressed many implementation issues for accounting for investments in debt and equity securities. List five of these issues.

• **FASB ASC 10-2 Research and Development**

In addition to the FASB's statement on accounting for research and development activities, the EITF has

addressed three implementation issues. List and briefly summarize each of these issues.

• **FASB ASC 10-3 Best-Efforts Basis, Research and Development Cost-Sharing Arrangements**

The FASB ASC provides guidance on accounting for best-efforts basis, research and development cost-sharing arrangements by federal government contractors. Find, cite, and copy that guidance.

• **FASB ASC 10-4 Direct-Response Advertising**

The FASB ASC contains guidance on accounting for direct-response advertising that can result in reported assets. Search the FASB ASC and find answers to the following questions:

1. How are such assets to be measured initially?
2. How will the amounts ascribed to such assets be amortized?
3. How can the realizability of such assets be assessed?

**FASB ASC
RESEARCH**

2.

**FASB ASC
RESEARCH**

For each of the following FASB ASC research cases, search the FASB ASC database for information to address the issues. Cut and paste the FASB paragraphs that support your responses. Then summarize briefly what your responses are, citing the pronouncements and paragraphs used to support your responses.

• **FASB ASC 6-1 Comprehensive Income**

SFAS No. 130 establishes the guidelines for reporting comprehensive income. Search the FASB ASC database for the requirements for reporting comprehensive income.

• **FASB ASC 6-2 Net Income**

The definition of net income is contained in the FASB ASC. Find this definition, cite the paragraph, and copy it.

• **FASB ASC 6-3 APB Opinion No. 9**

Several parts of *APB Opinion No. 9* are still GAAP. Find three of these references in the FASB ASC.

• **FASB ASC 6-4 Discontinued Operations**

The revised definition of discontinued operations is contained in the FASB ASC. Find this definition, cite the paragraph, and copy it.

• **FASB ASC 6-5 Accounting Changes**

The topic of accounting changes is discussed in the FASB ASC. Find this discussion, cite the paragraph, and copy it.

• **FASB ASC 6-6 Earnings Per Share**

The topic of earnings per share is contained in the FASB ASC. Find, cite the paragraph, and copy the objectives of earnings per share and the glossary of terms associated with earnings per share.

3.

**FASB ASC
RESEARCH**

For each of the following FASB ASC research cases, search the FASB ASC database for information to address the issues. Cut and paste the FASB paragraphs that support your responses. Then summarize briefly what your responses are, citing the pronouncements and paragraphs used to support your responses.

• **FASB ASC 7-1 Classification of Savings Accounts by Credit Unions**

If you have a savings account, it is an asset. In the past, some credit unions reported savings accounts (often called member share accounts) as equity and others reported them as liabilities. Search the FASB ASC database to see whether the Emerging Issues Task Force (EITF) has responded to this issue, and if so, what their conclusion is. Cut and paste what you find, and write in your own words a summary of what it means.

• **FASB ASC 7-2 Statement of Cash Flows**

Several FASB pronouncements and the EITF addressed the presentation of the statement of cash flows. Identify the pronouncements that addressed the preparation of the statement of cash flows, and summarize your findings.

• **FASB ASC 7-3 Historical Cost**

Historical cost has been the most commonly used measurement attribute for assets. Find the places in the FASB ASC that cite historical cost.

• **FASB ASC 7-4 Current Cost**

The concept of current cost is discussed in the FASB ASC. Find three references to current cost in the FASB ASC. Cite and copy these references.

• **FASB ASC 7-5 Fair Value**

Find the discussion of *SEAS No. 157* in the FASB ASC. Summarize what you find.

• **FASB ASC 7-6 Statement of Cash Flows**

Search the FASB ASC to find the discussion of the statement of cash flows.

1. What is the stated objective of the statement?
2. How should the information provided help investors and others?

• **FASB ASC 7-7 Development Stage Enterprises**

The FASB ASC contains guidance on development stage enterprises. Search the FASB ASC for answers to the following questions:

1. How is a development stage enterprise defined?
2. What types of financial statements are to be presented by development stage enterprises?
3. What additional information should be presented?

4.

**FASB ASC
RESEARCH**

For each of the following research cases, search the FASB ASC database for information to address each question. Cut and paste the FASB requirements that support your responses. Then summarize briefly what your responses are, citing the pronouncements and paragraphs used to support your responses.

• **FASB ASC 3-1 IASB and GAAP**

Search the FASB ASC database to determine if International Accounting Board pronouncements are considered GAAP. Cite and copy your answer.

• **FASB ASC 3-2 Share-Based Payments**

The SEC issued an opinion on the whether there are differences in the measurement provisions for share-based payment arrangements with employees under International Accounting Standards Board International Financial Reporting Standard 2, Share-based Payment (*IFRS No. 2*) and Statement 123R (Topic 718). Cite and copy this opinion.

5.

• **FASB ASC 4-1 Employee Stock Options**

According to agency theory, linking management pay to stock price changes through stock option plans and other forms of stock-based compensation should better align management's goals with those of stockholders. At the same time, if stock options are measured at their fair value, an expense would be recorded and any portion of

management's bonus that is based on accounting earnings may be negatively affected. Search the FASB ASC database to determine whether companies are required to report an expense for employee stock options measured at the option's fair value. Copy and paste your findings, citing the source. Then write a brief summary of what you found.

**FASB ASC
RESEARCH**

6.

**FASB ASC
RESEARCH**

For each of the following research cases, search the FASB ASC database for information to address the issues. Cut and paste the FASB requirements that support your responses. Then summarize briefly what your responses are, citing the pronouncements and paragraphs used to support your responses.

• **FASB ASC 15-1 Cost to Issue Equity Securities to Effect a Business Combination**

Search the FASB ASC database to determine how a company should account for the cost incurred to issue equity securities when it issues equity securities to purchase another company. Copy and paste your findings (citing the source), and write a brief summary of what your research results mean.

• **FASB ASC 15-2 Treasury Stock**

Search the FASB ASC database to determine whether under current GAAP, treasury stock can be reported as an asset. If not, was treasury stock allowed to be reported as an asset in the past? Copy and paste your findings (citing the source), and write a brief summary of what your research results mean.

• **FASB ASC 15-3 Quasi-Reorganizations**

Accounting for quasi-reorganizations is contained in the FASB ASC. Find this topic, cite the source, and copy and paste the relevant requirements for accounting for quasi-reorganizations.

• **FASB ASC 15-4 Dividends in Arrears**

Find the requirements for disclosing cumulative preferred dividends in arrears in the FASB ASC.

• **FASB ASC 15-5 Stock Dividends and Splits**

Find the FASB ASC guidance on accounting for stock dividends and stock splits and cite it. Write a brief summary of the FASB ASC guidance on accounting for stock splits and stock dividends.

• **FASB ASC 15-6 Treasury Stock**

Find the FASB ASC guidance on accounting for treasury stock and cite it. Write a brief summary of the FASB ASC guidance on accounting for treasury stock.

• **FASB ASC 15-7 Mandatorily Redeemable Preferred Stock**

The FASB ASC contains guidance on mandatorily redeemable preferred stock. Search the FASB ASC for answers to the following questions:

1. How does the FASB ASC define mandatorily redeemable preferred stock?
2. How is mandatorily redeemable preferred stock initially measured?
3. How should entities that have no equity instruments outstanding and only mandatorily redeemable preferred stock disclose this information?

FASB ASC RESEARCH

For each of the following research cases, search the FASB ASC database for information to address the issues. Cut and paste the FASB ASC paragraphs that support your responses. Then summarize briefly what your responses are, citing the paragraphs used to support your responses.

- **FASB ASC 5-1 Revenue Recognition**

Search the FASB ASC current text section to find the paragraphs relating to revenue recognition.

- **FASB ASC 5-2 Recognition of Franchise Fee Revenue**

Under current U.S. GAAP, franchise fee revenue from an individual franchise sale ordinarily shall be recognized, with an appropriate provision for estimated uncollectible amounts, when all material services or conditions relating to the sale have been substantially performed or satisfied by the franchisor. Search the FASB ASC database to determine under what condition(s) substantial performance by the franchisor is deemed to have occurred. Cut and paste your findings, and then write a summary of what you found.

- **FASB ASC 5-3 Real Estate Sales**

Several FASB statements deal with accounting for real estate sales. Search the FASB ASC database to determine under what conditions profit from real estate sales can be recognized. Cut and paste your findings, and then write a summary of what you found.

- **FASB ASC 5-4 Current Value**

The FASB ASC has identified an area where current value financial statements are more useful than historical cost statements. Search the FASB ASC database to find the paragraphs addressing this issue, cite it, and copy the results.

- **FASB ASC 5-5 Accounting for Inflation**

The general topic of accounting for inflation is outlined in the FASB's ASC. Cite and copy the information on the topic of inflation.

- **FASB ASC 5-6 Revenue and Gains**

The general topic of revenue recognition is outlined in the FASB ASC. Within that general topic, the concepts of revenue and gains are discussed. Search the codification to find this area, cite it, and copy the results.

- **FASB ASC 5-7 Accounting for Long-Term Construction Contracts**

The percentage of completion and completed contract methods are described in the FASB ASC. Search the codification to find the paragraphs covering these topics, cite them, and copy the results.

- **FASB ASC 5-8 Use of the Installment and Cost Recovery Methods**

The use of the installment and cost-recovery methods of revenue recognition are outlined in the FASB ASC. Search the FASB ASC database to find paragraphs addressing these topics, cite them, and copy the results.

- **FASB ASC 5-9 Matching**

The concept of matching is discussed in several places in the FASB ASC. Find three references to matching, cite the paragraph numbers, and copy your findings.

- **FASB ASC 5-10 Conservatism**

The concept of conservatism is discussed in the FASB ASC in conjunction with quasi-reorganizations. Search the codification to find paragraphs addressing this area, cite them, and copy the results.

- **FASB ASC 5-11 Materiality**

The concept of materiality is discussed in several places in the FASB ASC. Find three references to materiality, cite the paragraphs addressing this issue, and copy your findings.