



Proposal to the Senate Educational Policy Committee

PROPOSAL TITLE: Revision to the Bachelor of Science in Agricultural and Consumer Economics (ACE) with a Concentration in Agri-Accounting in the College of ACES

SPONSOR: Amy W. Ando, Professor and Associate Head for Academic Programs, Department of Agricultural and Consumer Economics, 333-5130, amyando@illinois.edu

COLLEGE CONTACT: Dr. Soo-Yeun Lee, Assistant Dean, 333-3380, soolee@illinois.edu

BRIEF DESCRIPTION: The Agricultural and Consumer Economics Department is requesting that **ACCY 304** (Accounting Control Systems) be added as a required course for students in the Agri-Accounting concentration in the Department of Agricultural and Consumer Economics. This will result in approximately 10 ACE students enrolled in **ACCY 304** each semester.

This does not add additional requirements in the concentration in the form of new prerequisite courses. The prerequisites for **ACCY 304** are: “**ACCY 301** and **ACCY 302** and **BADM 310**; or consent of department.” Students in this major concentration already take **ACCY 301**, **ACCY 302**, and **ACE 231** (which the department of Accountancy allows as a substitute for **BADM 310**).

See Appendix A for a table of current requirements and proposed revisions.

JUSTIFICATION:

In August, 2012 the Department of Agricultural and Consumer Economics supported the Accountancy Department’s proposal that the number of hours earned by taking undergraduate Accountancy courses be reduced from 4 hours to 3 hours. Appendix B contains a letter from August 28, 2012 from Dr. Paul Ellinger, the head of the Agricultural and Consumer Economics Department, expressing such support. The Accountancy Department implemented this reduction in hours earned for its undergraduate courses and, beginning in the Fall term 2013, all undergraduate Accountancy courses became 3 hour courses.

When the numbers of hours earned for **ACCY 301**, **302**, and **303** were reduced to 3 hours each, the total number of Advanced Accountancy hours an Agri-Accounting student earned by following his or her academic program was reduced from 12 hours to 9 hours. This reduction in total hours has implications for employment of Agri-Accounting students as important employers of our students require at least 12 hours of Advanced Accountancy to meet minimum hiring standards.

The addition of **ACCY 304** to the requirements for the concentration of Agri-Accounting would restore the total Advanced Hours earned by Agri-Accounting students to 12 hours. In addition,

the content of this course is important for the corporate management positions many Agri-Accounting students will take with large food and agribusiness firms upon graduation.

The specific course description is: “Broad perspective on accounting and control that considers attainment of all goals of an organization, including those concerned with financial objectives. Topics include the conceptual foundations of control and application of practical, analytical tools to the evaluation of an organization's control environment. Cases, class discussion and field research projects emphasize independent thinking, group processes, and communication.”

BUDGETARY AND STAFF IMPLICATIONS:

1) Resources

- a. How does the unit intend to financially support this proposal?
- b. How will the unit create capacity or surplus to appropriately resource this program? If applicable, what functions or programs will the unit no longer support to create capacity?
- c. Will the unit need to seek campus or other external resources? If so, please provide a summary of the sources and an indication of the approved support.
- d. Please provide a letter of acknowledgment from the college that outlines the financial arrangements for the proposed program.

This change does not require financial support or capacity creation from the Department of ACE. The change is not for a class offered in ACE so the unit will not need to seek resources for this modification. There are no financial arrangements needed in the College of ACES for this proposed change to this major concentration.

2) Resource Implications

- a. Please address the impact on faculty resources including the changes in numbers of faculty, class size, teaching loads, student-faculty ratios, etc.
- b. Please address the impact on course enrollment in other units and provide an explanation of discussions with representatives of those units. *(A letter of acknowledgement from units impacted should be included.)*

The Department of ACE and Department of Accountancy currently have an agreement of 10 guaranteed spots for ACE students in each fall and spring semester in addition to 7 guaranteed spots for summer for **ACCY 301, 302, and 303**. The Department of ACE will need the Department of Accountancy to extend this agreement at the same level for **ACCY 304** each year. To put that in context, the enrollment in **ACCY 304** has exceeded 210 students in each of the most recent fall and spring semesters. A previous agreement with the Department of Accountancy allowed for 7 ACE students to enroll in **ACCY 304** each semester. An additional 3 students should not place undue burden on the teaching loads in the Department of Accountancy. A letter of support from the Department Head of Accountancy is attached (Appendix C).

- c. Please address the impact on the University Library *(A letter of estimated impact from the University Librarian must be included for all new program proposals. If the impact is above and beyond normal library business practices, describe provisions for how this will be resourced.)*

There will be no impact on the University Library. This class already exists and new materials will not be required.

- d. Please address the impact on technology and space (e.g. computer use, laboratory use, equipment, etc.)

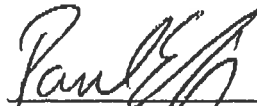
There will be no impact on technology and space. This class does not use a computer lab.

DESIRED EFFECTIVE DATE: Academic year 2015-16.

STATEMENT FOR PROGRAMS OF STUDY CATALOG: See Appendix D.

CLEARANCES: (Clearances should include signatures and dates of approval. These signatures must appear on a separate sheet. If multiple departments or colleges are sponsoring the proposal, please add the appropriate signature lines below.)


Signatures:



Unit Representative:

12/16/14

Date:



College Representative:

12/16/14

Date:

Graduate College Representative:

Date:

Council on Teacher Education Representative:

Date:

Appendix A: Summary of Curriculum Revision

Agri-Accounting Concentration in the Department of Agricultural and Consumer Economics

Current Requirements:	Current Hours	Revised Requirements:	Revised Hours
<i>Classes required for the Concentration in addition to department requirements</i>		<i>Classes required for the Concentration in addition to department requirements</i>	
ACCY 202 - Accounting and Accountancy II	3 Hours	ACCY 202 - Accounting and Accountancy II	3 Hours
ACCY 301 - Acctg Measurement & Disclosure	3 Hours	ACCY 301 - Acctg Measurement & Disclosure	3 Hours
ACCY 302 - Decision Making for Acctg	3 Hours	ACCY 302 - Decision Making for Acctg	3 Hours
ACCY 303 - Acctg Institutions and Regulations	3 Hours	ACCY 303 - Acctg Institutions and Regulations	3 Hours
		ACCY 304 – Accounting Control Systems	3 Hours
ACE 360 - Spreadsheet Models & Applications	3 Hours	ACE 360 - Spreadsheet Models & Applications	3 Hours
ACE 444 - Financial Services & Investment Planning	3 Hours	ACE 444 - Financial Services & Investment Planning	3 Hours
ACE 447 - Case Studies in Agricultural Accounting and Financial Planning	3 Hours	ACE 447 - Case Studies in Agricultural Accounting and Financial Planning	3 Hours
FIN 221 - Corporate Finance	3 Hours	FIN 221 - Corporate Finance	3 Hours
Total	24 Hours	Total	27 Hours

Appendix B

UNIVERSITY OF ILLINOIS
AT URBANA-CHAMPAIGN

Department of Agricultural and Consumer Economics
College of Agricultural, Consumer and
Environmental Sciences

326 Mumford Hall, MC-710
1301 West Gregory Drive
Urbana, IL 61801-3605



August 28, 2012

Jon S. Davis, Ph.D., CPA
Robert C. Evans Endowed Chair in Business
Head, Department of Accountancy
360 Wohlers Hall
1206 South Sixth Street
Champaign, Illinois 61820

Dear Dr. Davis:

It is my understanding that the Department of Accountancy is proposing to change 300 level ACCY courses from 4 hours to 3 hours. Students in the Agricultural Accounting concentration are required to take ACCY 301, ACCY 302 and ACCY 303. The proposed change in hours for these courses is acceptable to ACE.

The Department's longer term plan will be to request ACCY 304 be added to the required courses in the Agricultural Accounting curriculum. This request will occur in a separate proposal.

Please let me know if you have any concerns.

Best regards,

A handwritten signature in blue ink that reads "Paul N. Ellinger".

Dr. Paul N. Ellinger
Professor and Head

Appendix C

Letter of Support from the Department Head of Accountancy

On May 13, 2014, at 5:15 PM, "UIUC Exchange" <jondavis@illinois.edu> wrote:

Paul,

If you need something from the Department of Accountancy, this email serves as our approval of your proposal to incorporate ACCY 304 as a requirement in your curriculum. We will be able to provide up to 10 seats for this course to your students each semester (Fall/Spring).

If you need something on letterhead, let me know.

Jon Davis

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Jon S. Davis, Ph.D., CPA

Robert C. Evans Endowed Chair in Business | Head, Department of Accountancy
(217) 300-0489 | Skype: jonsdavisphd | <http://about.me/jondavis>

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Under the Illinois Freedom of Information Act (FOIA), any written communication to or from University employees regarding University business is a public record and may be subject to public disclosure.

Appendix D

Agri-Accounting Concentration

Students in Agri-Accounting complete a comprehensive program that enables them to apply accounting principles in production, processing, or retailing sectors in agribusiness industries. Graduates find professional opportunities as consultants and managerial accountants.

Hours	Required for the Agri-Accounting Concentration in Addition to Department Requirements
3	ACCY 202 - Accounting and Accountancy II
3	ACCY 301 - Acctg Measurement & Disclosure
3	ACCY 302 - Decision Making for Acctg
3	ACCY 303 - Acctg Institutions and Regulations
3	ACCY 304 – Accounting Control Systems
3	ACE 360 - Spreadsheet Models & Applications
3	ACE 444 - Financial Services & Investment Planning
3	ACE 447 - Case Studies in Agricultural Accounting and Financial Planning
3	FIN 221 - Corporate Finance

UNIVERSITY OF ILLINOIS
AT URBANA - CHAMPAIGN

EP.15.38

Office of the Provost and Vice Chancellor
for Academic Affairs

Swanlund Administration Building
601 East John Street
Champaign, IL 61820

January 13, 2014

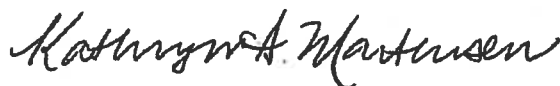
Gay Miller, Chair
Senate Committee on Educational Policy
Office of the Senate
228 English Building, MC-461

Dear Professor Miller:

Enclosed is a copy of a proposal from the College of Agricultural, Consumer and Environmental Sciences to add a course to the list of concentration-required courses for the Concentration in Agri-accounting in the B.S. in Agricultural and Consumer Economics.

The proposal has been reviewed and approved by the Committee on Courses and Curricula in the College of ACES. It now requires Senate review.

Sincerely,



Kathryn A. Martensen
Assistant Provost

c: S.Lee
R.Chappell
A. Ando
A. Edwards

UNIVERSITY OF ILLINOIS
AT URBANA - CHAMPAIGN

College of Agricultural, Consumer
and Environmental Sciences



Academic Programs
128 Mumford Hall, MC-710
1301 West Gregory Drive
Urbana, IL 61801

January 9, 2015

Kathy Martensen, Assistant Provost
Office of the Provost, Second Floor
Swanlund Administration Building
Campus MC-304

Dear Kathy:

I am writing to request campus-level approval for a change to the Agri-Accounting concentration within the Major in Agricultural and Consumer Economics offered by the College of ACES. Supporting documentation for this change (which involves adding **ACCY 304: Accounting Control Systems** to the list of required courses) appears in the enclosed packet from the Department of ACE.

Thank you for your consideration of this request. I look forward to receiving your reply.

Sincerely,

Soo Lee
Associate Professor and Assistant Dean
College of ACES

SYL/rhc

cc: ACE C&C File

UNIVERSITY OF ILLINOIS
AT URBANA - CHAMPAIGN

College of Agricultural, Consumer
and Environmental Sciences



Academic Programs
128 Mumford Hall, MC-710
1301 West Gregory Drive
Urbana, IL 61801

December 16, 2014

Kathy Martensen, Assistant Provost
Office of the Provost, Second Floor
Swanlund Administration Building
Campus MC-304

Dear Kathy:

I am writing to request campus-level approval for a minor change to the Agri-Accounting concentration within the Major in Agricultural and Consumer Economics offered by the College of ACES. Supporting documentation for the minor change (which involves adding **ACCY 304: Accounting Control Systems** to the list of required courses) appears in the enclosed packet from the Department of ACE.

Thank you for your consideration of this request. I look forward to receiving your reply.

Sincerely,

A handwritten signature in black ink, appearing to read 'Soo Lee'.

Soo Lee
Associate Professor and Assistant Dean
College of ACES

SYL/rhc

cc: ACE C&C File



**Senate Educational Policy Committee
Proposal Check Sheet**

PROPOSAL TITLE (Same as on proposal): Revision to Undergraduate Major Concentration in Agri-Accounting (Dept. of Agricultural and Consumer Economics, College of ACES) to Include ACCY 304 as Required Class

PROPOSAL TYPE (select all that apply below):

A. Proposal for a NEW or REVISED degree program. Please consult the Programs of Study Catalog for official titles of existing degree programs.

1. Degree program level:

Graduate Professional Undergraduate

2. Proposal for a new degree (e.g. B.S» M.A. or Ph.D.):

 Degree name, "e.g., Bachelor of Arts or Master of Science": _____

3. Proposal for a new or revised major, concentration, or minor:

New or Revised Major in (name of existing or proposed major): _____

New or Revised Concentration in (name of existing or proposed concentration):
 Agri-accounting

New or Revised Minor in (name of existing or proposed minor): _____

4. Proposal to rename an existing major, concentration, or minor:

Major Concentration Minor

 Current name:

 Proposed new name: _____

5. Proposal to terminate an existing degree, major, concentration, or minor:

Degree Major Concentration Minor

 Name of existing degree, major, or concentration: _____

6. Proposal involving a multi-institutional degree:

New Revision Termination

Name of existing Illinois (UIUC) degree: _____

Name of non-Illinois partnering institution: _____

Location of non-Illinois partnering institution:

State of Illinois

US State: _____

Foreign country: _____

B. **D** Proposal to create a new academic unit (college, school, department, program or other academic unit):

Name of proposed new unit: _____

C. **D** Proposal to rename an existing academic unit (college, school, department, or other academic unit):

Current name of unit:

Proposed new name of unit: _____

D. **D** Proposal to reorganize existing units (colleges, schools, departments, or program):

I. **D** Proposal to change the status of an existing and approved unit (e.g. change from a program to department)

Name of current unit including status: _____

2. **D** Proposal to transfer an existing unit:

Current unit's name and home:

Proposed new home for the unit: _____

3. **D** Proposal to merge two or more existing units (e.g., merge department A with department B):

Name and college of unit one to be merged: _____

Name and college of unit two to be merged: _____

Proposed name and college of new (merged) unit: _____

4. **D** Proposal to terminate an existing unit:

Current unit's name and status:

E. **D** Other educational policy proposals (e.g., academic calendar, grading policies, etc.)

Nature of the proposal: _____