

The completed and signed proposal should be submitted by the Dean's Office to: curriculumplanning@asu.edu.
 Before academic units can advertise undergraduate concentrations or include them in their offerings as described in the university catalogs, they must be recommended for approval by the Senate Curriculum and Academic Programs Committee and approved by the Office of the University Provost.

Definition and minimum requirements:

A concentration is a formalized selection of courses within a major.

- A concentration requires a minimum of 15 semester hours of which at least 9 semester hours must be upper division. Specialized concentrations (e.g., BIS Concentrations) may have additional or different requirements.
- A concentration is offered by a single unit and is intended exclusively for students pursuing a particular major. If a concentration consists of courses from more than one college the approval of each college Dean is required.

College/School/Institute: W. P. Carey School of Business
 Department/Division/School: Dean's Office
 Proposing Faculty Group (if applicable):
 If this is an official joint degree program? No, this is not a joint degree program

If "Yes" List all the additional college(s)/school(s)/institute(s) that will be involved in offering the degree program and providing the necessary resources. Note: All units offering this program must have collaborated in the proposal development and completed the appropriate unit and college/school approvals.

Existing Degree and Major under which this concentration will be established: BA Business
 Proposed Concentration Name: Corporate Accounting
 What is the first catalog year available for students to select on the undergraduate application for this this program? 2017-18
 Delivery method: ASU Online only
Note: Once students elect a campus or On-line option, students will not be able to move back and forth between the on-campus and the ASU Online options. Approval from the Office of the University Provost and Philip Regier (Executive Vice Provost and Dean) is required to offer programs through ASU Online.

Campus/Locations: indicate all locations where this program will be offered.

Downtown Phoenix Polytechnic Tempe Thunderbird West Other _____

Name: Steven Orpurt Title: Associate Director
 Phone number: 480-965-2393 Email: steven.orpurt@asu.edu

DEAN APPROVAL(S)

This proposal has been approved by all necessary unit and College/School levels of review. I recommend implementation of the proposed organizational change.

College/School/Division Dean name: AMY HILLMAN
 Signature Amy Hillman Date: 2/22/2017
 College/School/Division Dean name: _____
 (if more than one college involved) Signature _____ Date: ____/____/20____
 Signature _____ Date: ____/____/20____

Note: An electronic signature, an email from the dean or dean's designee, or a PDF of the signed signature page is acceptable.

1. OVERVIEW

- A. Provide a brief description of the new concentration (including the specific focus of the new concentration, relationship to other concentrations in this degree program, etc).

The proposed B.A. in Business with a concentration in Corporate Accounting (BACA) will be structured to prepare students for careers in management accounting. It is a new offering within the current B.A. in Business degree program and complements our current B.S. in Accounting degree which primarily focuses on preparing students for careers in public accounting. It will be delivered on-line.

Core competencies for careers in management accounting have been created based on a variety of materials including the Institute of Management Accountants (IMA) (website available at: www.imanet.org), among other industry resources. The IMA, a worldwide association of accountants and financial professionals working in business with more than 80,000 members, sponsors the Certified Management Accountant (CMA) exam and certification as a Certified Management Accountant, the most widely recognized professional certification within management accounting. The CMA exam measures an individual's knowledge and competence in the management accounting field and is internationally recognized. By preparing students for careers in management accounting, the concentration in corporate accounting will incorporate many of the topics and core competencies covered by the CMA Exam and be directly relevant to career options in management accounting.

- B. Explain the unit's need for the new concentration (e.g., market demand, research base, direction of the discipline, and interdisciplinary considerations). How will the new concentration complement the existing degree program?

The purpose of the B.A. in Business concentration in Corporate Accounting is to address the educational needs of many current and potential ASU students with an interest in accounting but no plans to enter public accounting. According to a recent American Institute of CPAs study (the AICPA sponsors the CPA exam) only 39 percent of accounting undergraduates enter public accounting. Within 5 years of graduation 80 percent of accounting graduates are employed in non-public accounting businesses, government agencies or nonprofits. ASU accounting graduates reflect these national statistics, indicating a need for a degree program with a primary focus on management accounting.

2. Support and Impact

- A. Provide a supporting letter from the chair of the academic unit verifying that the proposed concentration has received faculty approval through appropriate governance procedures in the unit and that the unit has the resources to support the concentration as presented in the proposal, without impacting core course resources.

The proposed concentration has been discussed and reviewed by the School of Accountancy faculty, who favor going forward with the proposed concentration. With respect to governance procedures, the proposed concentration was initially discussed among key faculty most likely to be directly involved with the concentration. Next, the proposed concentration was discussed by the Director's Advisory Team (DAT), a group of five tenured or tenure-track faculty. Next, the proposed concentration was presented to and discussed by the entire faculty at our School of Accountancy retreat. Finally, the proposed concentration was presented and discussed by the Professional Advisory Board, a group of highly successful professionals with accounting related careers. Working with the Dean's office, we will have the resources to support the concentration as presented without impacting core course resources.

- B. Identify other related ASU programs and outline how the new concentration will complement these existing ASU programs. (If applicable, statements of support from potentially-affected academic unit administrators need to be included with this proposal submission.)

The BA in Business with a concentration in Corporate Accounting will complement the BS in Accountancy currently offered by the School of Accountancy. The BS degree primarily prepares students for careers in public accounting while the BA in Business with a concentration in Corporate Accounting will primarily be intended to prepare students for careers in management accounting.

- C. Provide a supporting letter from each college/school dean from which individual courses, or the entire concentration, are taken.

3. Academic Curriculum and Requirements

- A. List the knowledge, competencies, and skills (learning outcomes) students should have when they complete this proposed concentration. Examples of program learning outcomes can be found at (<http://www.asu.edu/oue/assessment.html>).

Students in the B.A. in Business with a concentration in Corporate Accounting will develop knowledge, competency, and skills in four areas: (1) discipline specific knowledge; (2) critical thinking; (3) ethical awareness; (4) communication. To ensure that students are achieving knowledge, competency and skills in these areas, an assessment will be performed yearly using direct and indirect measures framed in terms of learning outcomes in the form of "Graduates of the B.A. in Business with a concentration in Corporate Accounting program will be able to " ____ " or be prepared to " ____ ".

Addendum A outlines direct and indirect measures to assess learning outcomes.

At the end of the yearly measurement cycle, results from the indirect and direct measures will be combined and reviewed relative to expected performance goals in an effort to drive continuous improvement within the program. These activities are aligned with our assessment process for all W.P. Carey undergraduate students in support of our Association to Advance Collegiate Schools of Business accreditation requirements as well as AACSB accreditation requirements specific to our School of Accountancy (which is accredited both as part of W.P. Carey and separately as a stand-alone school of accountancy by the AACSB). Specific assessment details will be developed in collaboration with our Associate Dean for Academic Affairs who oversees our assessment process for W.P. Carey and the School of Accountancy.

- B.** Provide the admissions criteria for the proposed concentration. If they are identical to the admission criteria for the existing major and degree program under which this concentration will be established, please note that here.

New freshmen admitted to this program must meet university entrance requirements. Students seeking to transfer into the concentration from another degree program must meet university requirements and have a 3.00 ASU and 3.00 transfer GPA. The concentration is not open to students with BA, BS and/or MS degrees in Accountancy.

- C. Provide the curricular structure for this concentration. Be specific in listing required courses and specify the total minimum number of hours required for the concentration.

Required Core Courses for the Degree/Major				
Prefix	Number	Title	Is this a new Course?	Credit Hours
ACC	231	Uses of Accounting Information I	No	3
ACC	241	Uses of Accounting Information II	No	3
CIS	105	Computer Application and Information Technology or CIS 236 Honors Introduction to Information Systems	No	3
ECN	211	Macroeconomic Principles or ECN 213 Honors Macroeconomics	No	3
ECN	212	Microeconomic Principles or ECN 214 Honors Microeconomics	No	3
ECN	221	Business Statistics or ECN 231 Honors Business Statistics	No	3
FIN	300	Fundamentals of Finance (or FIN 302 Managerial Finance or FIN 303 Honors Finance)	No	3
LES	305	Business Law and Ethics for Managers	No	3
MAT	210	Brief Calculus	No	3
MAT	211	Mathematics for Business Analysis	No	3
MGT	300	Organization and Management Leadership (or MGT 303 Honors Organizational Strategies, Leadership and Behavior)	No	3
MKT	300	Marketing and Business Performance (or MKT 303 Honors Marketing Theory and Practice)	No	3
SCM	300	Global Supply Operations (or SCM 303 Honors Global Supply Operations)	No	3
WPC	101	Student Success in Business	No	1
WPC	300	Problem Solving and Actionable Analytics	Yes	3
WPC	301	Business Forum	No	1
		International Business Core:		
ENG	301	Writing for the Professions	No	3
COM	225	Public Speaking (L) OR COM 259 Communication in Business and the Professions	No	3
ECN	306	Survey of International Economics (3) or other Upper-Division International Business Course (3)	No	3
<i>Section sub-total:</i>				53
Required Concentration Courses				
Prefix	Number	Title	Is this a new Course?	Credit Hours
ACC	310	Intermediate Accounting for Corporate Accountants	Yes	3
ACC	320	Management Accounting for Corporate Accountants I	Yes	3
ACC	354	Governance, Risk, Compliance, Internal Controls & Ethics	Yes	3
ACC	410	Financial Statement Analysis	Yes	3
ACC	420	Management Accounting for Corporate Accountants II	Yes	3
ACC	454	Taxes for Corporate Accountants	Yes	3
<i>Section sub-total:</i>				18
Elective Concentration Courses				

Prefix	Number	Title	Is this a new Course?	Credit Hours
			(Select one)	
			(Select one)	
			(Select one)	
			(Select one)	
			(Select one)	
<i>Section sub-total:</i>				
<u>Other Concentration Requirements</u>				<u>Credit Hours</u>
<i>E.g. – Capstone experience, internshi), clinical requirements, field studies, foreign language skills as applicable</i>				
<i>Section subtotal:</i>				
Total minimum credit hours required for concentration				71

- D.** A minimum residency requirement: How many hours of the concentration must be ASU credit? 12 hours resident credit required in the concentration.
- E.** Provide a brief course description for each new course.

Note: All new required courses should be submitted in Curriculum Changemaker and ready for Provost's Office approval before this concentration is put on the CAPC agenda.

ACC 310 Intermediate Accounting for Corporate Accountants (3 hours)

Topics covered in the intermediate accounting course will include: preparation of financial statements including statements of cash flows; revenue and expense recognition principles; accounting for investments, bonds, leases, income taxes and fair value measurement, operating assets and liabilities. Differences between U.S. and international accounting principles will be highlighted (U.S. GAAP compared to IFRS).

ACC 320 Management Accounting for Corporate Accountants I (3 hours)

The major topics cover internal reporting systems for planning, control, and decision making. Learning objectives are specified in the beginning of each book chapter. These objectives deal with (1) conceptually and computationally understanding the various accounting, economic and/or business models, frameworks and methods presented in each chapter, (2) in order to be more knowledgeable and literate in these areas, (3) while building overall stronger decision-making skills.

ACC 420 Management Accounting for Corporate Accountants II (3 hours)

Topics covered in the managerial accounting sequence include: Strategic financial planning; Budgeting concepts including activity based budgeting and zero based budgeting; Financial forecasting techniques including learning curve analysis and cash flow projections; Performance management including cost and variance measures, responsibility centers, balanced scorecard measures; Cost management including cost behaviors, job order costing, process costing and process performance metrics (e.g. lean manufacturing, value chain analysis); Decision analysis including cost-volume-profit analysis, make versus buy analysis, and various pricing methodologies.

ACC 354 Governance, Risk, Compliance, Internal Controls and Ethics (3 hours)

Topics covered in the governance, risk, compliance, internal controls and ethics course include: Committee of Sponsoring Organizations (COSO) corporate governance best practices; COSO risk management best practices; compliance with regulations; ethical considerations for management accountants and financial managers; ethical considerations for senior managers.

ACC 410 Financial Statement Analysis (3 hours)

Topics covered in the financial statement analysis course include: Building forecasted financial statements; ratio analysis for profitability and risk assessment; quality of accounting analysis; valuation models including discounted cash flow analysis, residual income analysis and valuation ratio analysis.

ACC 454 Taxes for Corporate Accountants (3 hours)

Topics covered in the taxation course include corporation taxation policies and corporate tax strategies.

4. Administration and Resources

- A.** How will the proposed concentration be administered (including admissions, student advisement, retention, etc.)?

Current resources will be used to provide admission, advisement, and retention support for this program. The W.P. Carey School has well-developed processes in place for these functions.

- B.** What are enrollment projections for the next three years?

	1st Year	2nd Year (Yr 1 continuing + new entering)	3rd Year (Yr 1 & 2 continuing + new entering)
Number of Students (Headcount)	30 (all projections are broadly in-line with recent online B.A. in Business experience)	80	125

- C. What are the resource implications for the proposed concentration, including any projected budget needs? Will new books, library holdings, equipment, laboratory space and/or personnel be required now or in the future? If multiple units/programs will collaborate in offering this concentration please discuss the resource contribution of each participating program. Letters of support must be included from all academic units that will commit resources to this concentration.

The W.P. Carey School will monitor resource needs and acquire as appropriate.

D. Please list the primary faculty participants regarding this proposed concentration. For interdisciplinary concentrations, please include the relevant names of faculty members from across the University.

Name	Title	Area(s) of Specialization as they relate to proposed concentration
Steven F. Orpurt, PhD	Clinical Associate Professor of Accountancy	Intermediate Accounting for Corporate Accountants
Phil Drake, PhD	Clinical Professor of Accountancy	Financial Statement Analysis
Tom Clausen	Clinical Assistant Professor of Accountancy	Governance, Risk, Compliance, Internal Controls and Ethics
John Dallmus	Principal Lecturer	Managerial Accounting for Corporate Accountants
Michal Matejka	Associate Professor of Accountancy	Managerial Accounting for Corporate Accountants

5. Additional Materials

- A. Prepare and attach a Major Map. Please use the "proposed map" function to create a Major Map in BAMB. This feature is explained in the training document available on help.asu.edu.
- B. *Complete and attach the Appendix document.*
- C. Attach other information that will be useful to the review committees and the Office of the University Provost.

PROVOST OFFICE APPROVAL(S)	
<p>This proposal has been approved by all necessary Provost office levels of review. I recommend implementation of the proposed organizational change.</p>	
<p>Office of the University Provost</p>	
<p>Signature</p>	<p>Date: / /20</p>
<p><i>Note: An electronic signature, email, or a PDF of the signed signature page is acceptable.</i></p>	

APPENDIX
OPERATIONAL INFORMATION FOR UNDERGRADUATE CONCENTRATIONS

(This information is used to populate the Degree Search/catalog website.
Please consider the student audience in creating your text.)

Proposed Concentration Name: Corporate Accounting

1. Program Description (150 words maximum)

The BA in business with a concentration in corporate accounting addresses the educational needs of many students who have an interest in accounting but no plans to enter public accounting. The emphasis of this program is managerial accounting. The six major courses in the concentration in corporate accounting prepare students for corporate accounting positions by helping students develop skills in strategic financial planning, control, corporate compliance and decision-making. Upon completion of the program, students may take the Certified Management Accountant exam.

2. Contact and Support Information

Office Location (Building & Room): BA 160
Campus Telephone Number: 480-965-4227
Program email address: wpcadmissions@asu.edu
Program website address: <https://wpcarey.asu.edu/undergraduate-degrees>

3. Additional Program Description Information

- A. Additional program fee required for this program? Yes No
B. Does this program have a second language requirement? Yes No

4. Delivery/Campus Information

Delivery

- On-campus only** (ground courses and/or iCourses) (check campus(es)/locations below)
 ASU Online only (all courses online)*
 Both on-campus and ASU Online*

** Note: Academic units must obtain prior approval from the Office of the University Provost and Philip Regier (Executive Vice Provost and Dean) to offer programs through ASU Online.*

Campus(es) and/or Locations Check all locations where the program will be offered.

- Downtown - Polytechnic - Tempe - Thunderbird - West
 - Other (please specify)

Operational information:

Once students select a campus or On-line option, students will not be able to move back and forth between the on-campus the ASU Online option.

5. Career Opportunities & Concentration(s)

Provide a brief description of career opportunities available for this degree program with the proposed concentration. Career opportunities are generally substantive and in high demand. Senior management roles for corporate accountants include Chief Financial Officer positions. Currently, more than half the CFO's at larger corporations have formal accounting training. Projecting into the future, the longer term trend is for CFO's to have extensive corporate accounting training, particularly since CFO's at public U.S. corporations personally sign the financial statements.

Typical early to mid-career positions held by corporate accountants include controllers, treasurers and vice presidents in areas like financial planning, divisional controlling, cost accounting directing, senior financial analysis and senior accounting. These positions typically report to the CFO.

6. Additional Admission Requirements

If applicable list any admission requirements (freshman and/or transfer) that are higher than and/or in addition to the university minimum undergraduate admission requirements.)

Freshman admission requirements for this program are the same as the university's freshman admission requirements.

This program is not available to students with BA, BS or MS degrees in accountancy

Readmission requirements: must have a 3.00 transfer GPA (if applicable) and a 3.00 cumulative ASU GPA.

Transfer applicants must have a 3.00 GPA for all transfer work and meet university transfer admission requirements. Transfer students should select an additional major, which must be outside the W. P. Carey School of Business, when applying for admission.

Students with fewer than 45 transfer hours who are not admissible to a W. P. Carey School of Business major and who did not select a second major or are not admissible to their second major choice will be placed in the Exploratory Social and Behavioral Sciences program in the College of Integrative Sciences and Arts.

Students with more than 45 transfer hours who are not admissible to the College of Integrative Sciences and Arts will be contacted to select an appropriate major.

7. Keywords

List all keywords used to search for this program. Keywords should be specific to the proposed program.

CMA
Certified Management Accountant
Management Accounting
Financial Manager
Corporate Accountant

8. Advising Committee Code

List the existing advising committee code associated with this degree.

UGBACA

Note: If a new advising committee needs to be created, please complete the following form:

Proposal to create an undergraduate advising committee

9. Western Undergraduate Exchange (WUE) Eligible:

Has a request been submitted to the University Provost by the Dean to consider this degree program as eligible for [WUE](#)

No

Note: **No** action will be taken during the implementation process with regards to WUE until approval is received from the University Provost.

10. First Required Math Course List the first math course required in the major map.

11. MAT 210 Brief Calculus

12. Math Intensity

- a. List the highest math required on the major map. (This will not appear on Degree Search.) MAT 211
- b. What is the math intensity as indicated by the highest math required on the major map? Math intensity categorization can be found here: <https://catalog.asu.edu/mathintensity> Moderate

13. CIP codes

- a. Identify CIP codes that should be displayed on Degree Search. CIP codes can be found at: <http://www.onetonline.org/crosswalk/CIP/>.

11-3031.01	_____	Treasurers and Controllers
11-3031.02	_____	Financial Managers, Branch or Department
13-2011.01	_____	Accountants
13-2011.02	_____	Auditors (internal)
13-2051.00	_____	Financial Analysts

- b. Are any specific career codes (SOC/ONET codes) to be omitted from the CIP codes selected above? (i.e. "Omit 25-10312.00 Engineering Teachers, Postsecondary from CIP code 14.0501 Bioengineering and Biomedical Engineering.")

14. Area(s) of Interest

A. Select one (1) primary Area of Interest from the list below that applies to this program.

- | | |
|--|--|
| <input type="checkbox"/> Architecture & Construction | <input type="checkbox"/> Health & Wellness |
| <input type="checkbox"/> Arts | <input type="checkbox"/> Humanities |
| <input checked="" type="checkbox"/> Business | <input type="checkbox"/> Interdisciplinary Studies |
| <input type="checkbox"/> Communications & Media | <input type="checkbox"/> Law, Justice & Public Service |
| <input type="checkbox"/> Computing & Mathematics | <input type="checkbox"/> STEM |
| <input type="checkbox"/> Education & Teaching | <input type="checkbox"/> Science |
| <input type="checkbox"/> Engineering & Technology | <input type="checkbox"/> Social and Behavioral Sciences |
| <input type="checkbox"/> Entrepreneurship | <input type="checkbox"/> Sustainability |
| <input type="checkbox"/> Exploratory | |

B. Select any additional Areas of Interest that apply to this program from the list below.

- | | |
|--|--|
| <input type="checkbox"/> Architecture & Construction | <input type="checkbox"/> Health & Wellness |
| <input type="checkbox"/> Arts | <input type="checkbox"/> Humanities |
| <input checked="" type="checkbox"/> Business | <input type="checkbox"/> Interdisciplinary Studies |
| <input type="checkbox"/> Communications & Media | <input type="checkbox"/> Law, Justice & Public Service |
| <input type="checkbox"/> Computing & Mathematics | <input type="checkbox"/> STEM |
| <input type="checkbox"/> Education & Teaching | <input type="checkbox"/> Science |
| <input type="checkbox"/> Engineering & Technology | <input type="checkbox"/> Social and Behavioral Sciences |
| <input type="checkbox"/> Entrepreneurship | <input type="checkbox"/> Sustainability |
| <input type="checkbox"/> Exploratory | |

The following fields are to be completed by the Office of the University Provost.
CIP Code:
Plan Code:

Addendum A
Direct and Indirect Measures to Assess Learning Outcomes



Educational Skills/Outcomes	Direct Measures	Indirect Measures	Frequency of Measurement
Discipline Specific Knowledge for Corporate Accountants: <ul style="list-style-type: none"> • Includes knowledge of facts, criteria, procedures, techniques and principles prevalent for careers in the management accounting and financial management fields • Includes knowledge of tools of the trade (e.g. Excel and other software, etc.) 	Student projects in 400 level upper division concentration courses	Graduating senior report card Alumni Survey Hiring firms Survey Certified Management Accountant exam performance (unlike the CPA exam the CMA exam can be taken while completing degree requirements)	Yearly
Critical Thinking <ul style="list-style-type: none"> • Includes: Comprehension (ability to grasp and interpret the meaning of material); Application (ability to use learned material in new situations); Analysis (ability to decompose material into components to understand it); Synthesis (ability to put parts together to form a new whole or set of operations); and Evaluation (ability to judge the value of material for a given purpose) 	Student projects in 400 level upper division concentration courses	Graduating senior report card Alumni Survey Hiring firms Survey	Yearly
Ethical Awareness	Student projects in 400 level upper division concentration courses	Graduating senior report card Alumni Survey Hiring firms Survey	Yearly
Communication <ul style="list-style-type: none"> • Includes both written and oral abilities to inform, persuade and document 	Student projects in 400 level upper division concentration courses	Graduating senior report card Alumni Survey Hiring firms Survey	Yearly




2017 - 2018 Major Map



BA Business (Corporate Accounting), (Proposed)




School/College:



MEORGLB

Term 1 - A 1 - 7 Credit Hours <u>Critical course signified by</u> 	Hours	Minimum Grade	Notes
 <u>CIS 105: Computer Applications and Information Technology (CS)</u>	3	C	<ul style="list-style-type: none"> • An SAT, ACT, Accuplacer, IELTS or TOEFL score determines placement into first-year composition courses • ASU Mathematics Placement Test score determines placement in mathematics course • ASU 101 or college-specific equivalent First-Year Seminar required of all freshman students. ACC 101 is the W. P. Carey School course that meets this requirement • Join a student club or organization • Create your first college resume
<u>WPC 101: Student Success in Business</u>	1		
<u>ENG 101 or ENG 102: First-Year Composition</u> OR			
<u>ENG 105: Advanced First-Year Composition</u> OR	3	C	
<u>ENG 107 or ENG 108: First-Year Composition</u>			
Term hours subtotal:	7		

Term 1 - B 8 - 16 Credit Hours <u>Critical course signified by</u> 	Hours	Minimum Grade	Notes
 <u>MAT 210: Brief Calculus (MA)</u>	3	C	
<u>Humanities, Arts and Design (HU)</u>	3		
<u>Elective</u>	3		
 Minimum 2.00 GPA ASU Cumulative.			
Term hours subtotal:	9		

Term 2 - A 17 - 25 Credit Hours <u>Critical course signified by</u> 	Hours	Minimum Grade	Notes
 <u>MAT 211: Mathematics for Business Analysis</u>	3	C	<ul style="list-style-type: none"> • Join the W. P. Carey mentorship programs
<u>ECN 211: Macroeconomic Principles (SB) OR ECN 212: Microeconomic Principles (SB)</u>	3	C	
<u>ENG 101 or ENG 102: First-Year Composition</u> OR			
<u>ENG 105: Advanced First-Year Composition</u> OR	3	C	
<u>ENG 107 or ENG 108: First-Year Composition</u>			
Term hours subtotal:	9		

Term 2 - B 26 - 31 Credit Hours <u>Critical course signified by</u> 	Hours	Minimum Grade	Notes
<u>COM 100: Introduction to Human Communication (SB) OR COM 230: Small Group Communication (SB)</u>	3		
<u>SOC OR PSY course (SB)</u>	3		
 Complete ENG 101 OR ENG 105 OR ENG 107 course(s).			
 Minimum 2.00 GPA ASU Cumulative.			
Term hours subtotal:	6		

Term 3 - A 32 - 37 Credit Hours <u>Critical course signified by</u> 	Hours	Minimum Grade	Notes
 <u>ACC 231: Uses of Accounting Information I</u>	3	C	<ul style="list-style-type: none"> • Explore Career Beam and other career resources
<u>Historical Awareness (H)</u>	3		
Term hours subtotal:	6		

- Meet with your [W. P. Carey Career Coach](#)

Term 3 - B 38 - 46 Credit Hours <u>Critical course signified by</u> ⚠	Hours	Minimum Grade	Notes
⚠ ACC 241: Uses of Accounting Information II	3	C	
ECN 211: Macroeconomic Principles (SB) OR ECN 212: Microeconomic Principles (SB)	3	C	
Cultural Diversity in the U.S. (C)	3		
⚠ Complete ECN 211 AND ECN 212 .			
⚠ Minimum 2.00 GPA ASU Cumulative. Complete Mathematics (MA) requirement.			
Term hours subtotal:	9		

Term 4 - A 47 - 55 Credit Hours <u>Critical course signified by</u> ⚠	Hours	Minimum Grade	Notes
⚠ ECN 221: Business Statistics (CS)	3	C	
Humanities, Arts and Design (HU)	3		
COM 225: Public Speaking (L) OR COM 259: Communication in Business and the Professions	3		
Term hours subtotal:	9		• Apply for internship through Sun Devil CareerLink or create one

Term 4 - B 56 - 63 Credit Hours <u>Critical course signified by</u> ⚠	Hours	Minimum Grade	Notes
WPC 301: Business Forum	1	C	
Natural Science - Quantitative (SQ)	4		
Elective OR Literacy and Critical Inquiry (L)	3		
⚠ Minimum 2.00 GPA ASU Cumulative.			
Term hours subtotal:	8		• If COM 259 was completed instead of COM 225 in Term 4-A, student will need to take a Literacy and Critical Inquiry (L) course to satisfy General Studies university requirement.

Term 5 - A 64 - 72 Credit Hours <u>Necessary course signified by</u> ★	Hours	Minimum Grade	Notes
★ ACC 310: Intermediate Accounting for Corporate Accountants	3	C	
FIN 300: Fundamentals of Finance	3	C	
SOC OR PSY course (SB)	3		
Term hours subtotal:	9		• Students pursuing concurrent degrees within W. P. Carey cannot share coursework in the major. Major coursework must be unique to each degree program. • Meet with your W. P. Carey Career Coach

Term 5 - B 73 - 78 Credit Hours <u>Necessary course signified by</u> ★	Hours	Minimum Grade	Notes
★ ACC 320: Management Accounting for Corporate Accountants I	3	C	
MGT 300: Organization and Management Leadership	3	C	
Term hours subtotal:	6		

Term 6 - A 79 - 87 Credit Hours	Hours	Minimum Grade	Notes
ENG 301: Writing for the Professions (L)	3		
MKT 300: Marketing and Business Performance	3	C	
WPC 300: Problem Solving and Actionable Analytics	3	C	
Term hours subtotal:	9		• Complete informational interviews

Term 6 - B 88 - 93 Credit Hours <u>Necessary course signified by</u> ★	Hours	Minimum Grade	Notes
★ <u>ACC 354: Governance, Risk, Compliance, Internal Controls & Ethics</u>	3	C	
★ <u>ACC 410: Financial Statement Analysis</u>	3	C	
Term hours subtotal:	6		

Term 7 - A 94 - 99 Credit Hours <u>Necessary course signified by</u> ★	Hours	Minimum Grade	Notes
★ <u>ACC 420: Management Accounting for Corporate Accountants II</u>	3	C	
<u>SCM 300: Global Supply Operations</u>	3	C	
Term hours subtotal:	6		

Term 7 - B 100 - 106 Credit Hours	Hours	Minimum Grade	Notes
<u>LES 305: Business Law and Ethics for Managers</u>	3	C	
<u>Natural Science - General (SG) OR Natural Science - Quantitative (SQ)</u>	4		
Term hours subtotal:	7		

Term 8 - A 107 - 112 Credit Hours <u>Necessary course signified by</u> ★	Hours	Minimum Grade	Notes
★ <u>ACC 454: Taxes for Corporate Accountants</u>	3	C	• Apply for <u>full-time career opportunities</u>
<u>Upper Division Elective</u>	3		
Term hours subtotal:	6		

Term 8 - B 113 - 120 Credit Hours	Hours	Minimum Grade	Notes
<u>Upper Division International Business Course</u>	3	C	
<u>Upper Division Elective</u>	5		
Term hours subtotal:	8		

Hide Course List(s)/Track Group(s)

- Upper Division International Business Course
- select one course (3 credit hours)
-
- ECN 306: Survey of International Economics (SB & G)
-
- MGT 302: Principles of International Business (G)
-
- MKT 425: Global Marketing Management (G)
-
- SCM 463: Global Supply Chain Management (G)
-

Total Hours: 120
Upper Division Hours: 45 minimum
Major GPA: 2.00 minimum
Cumulative GPA: 2.00 minimum
Total hrs at ASU: 30 minimum

General University Requirements Legend

General Studies Core Requirements:

- Literacy and Critical Inquiry (L)
- Mathematical Studies (MA)
- Computer/Statistics/Quantitative Applications (CS)

Hrs Resident Credit for

Academic Recognition: 56 minimum

Total Community College Hrs: 64 maximum

- Humanities, Arts and Design (HU)
- Social-Behavioral Sciences (SB)
- Natural Science - Quantitative (SQ)
- Natural Science - General (SG)

General Studies Awareness Requirements:

- Cultural Diversity in the U.S. (C)
- Global Awareness (G)
- Historical Awareness (H)

First-Year Composition

General Studies designations listed on the major map are current for the 2017 - 2018 academic year.

January 23, 2017

To Whom It May Concern:

The School of Accountancy (SOA) in the W. P. Carey School of Business is supportive of the efforts to develop and deliver the proposed BA in Business-- Corporate Accounting (BACA). The proposed new degree with a concentration in Corporate Accounting was reviewed by the Director's Advisory Team (DAT) and discussed by the SOA faculty at the last faculty retreat. Both the DAT and SOA faculty were supportive of the BACA. The SOA faculty is aware of the importance of offering a new accounting degree that complements the Bachelor of Science in Accountancy degree. By offering the BACA, the SOA will be able to provide an option for students interested in pursuing careers in management accounting. As described in the proposal, the BACA includes six major courses that will be delivered by the SOA. I believe the SOA will have the resources to support the concentration in Corporate Accounting without impacting core course resources.

As the Director of the School of Accountancy, I support the proposed new degree concentration in management accounting. The BACA, which will be offered online, has the potential of attracting students who desire a degree in accounting but have not been able to attend classes at a specific location and time. By focusing the curriculum on courses related to management accounting, the BACA will be preparing students, in part, for the CMA exam and careers in management accounting. I believe the BACA has the potential to be an attractive degree option for many students.

Sincerely,



Steve Kaplan
KPMG Professor
Director, School of Accountancy
W. P. Carey School of Business