Full Category I and Abbreviated Category I
Proposal Transmittal Sheet

Submit proposals to: Office of Academic Programs, Assessment, and Accreditation,
500 Kerr Administration Building – Oregon State University

For Instructions, see http://oregonstate.edu/admin/aa/apaa/academic-programs/curriculum/category-1-proposals
Please attach Transmittal Sheet; Executive Summary, Proposal, Letters of Support (external to OSU); Accessibility Form*,
Library Evaluation* (performed by the Library), Faculty CV’s*, Liaison Correspondence (internal to OSU), and Budget
Information (both OSU and OUS budget sheets)
* Not required for Abbreviated Category I proposals unless requested

Full Category I

[Full Category I Final Approval: Oregon State Board of Higher Education for new degree programs; Oregon University System Provosts’ Council for new certificate programs and major changes to existing programs.]

Check one:

___ New Degree Program
___ New Certificate Program
___ Substantive Change to Existing Program

Abbreviated Category I

[Abbreviated Category I Final Approval: OSU Provost or the Oregon University System Provosts’ Council]

Check one:

___ Establish: a new college, school, department or program
XXX XXX Extend: an existing program to a new location
___ Merge or Split: an academic program or academic unit
___ Reorganize: move responsibility for an academic program from one unit to another
___ Suspend or Reactivate: an academic program or academic unit
___ Terminate: an academic program or academic unit

For proposals to establish a new center or institute, contact the Research Office (541-737-3467)

Title of Proposal: Post Baccalaureate Certificate in Accountancy

Effective Date: Spring 2014

School/Department/Program: Accounting

College: Business

I certify that the above proposal has been reviewed by the appropriate Department, School, and College administrators and committees. I approve this proposal.

Sign (Vice President, OSU-Cascades) Date

Irene Kleinsorge 11/11/13

Print (Vice President, OSU-Cascades)

Becky Johnsen

Sign (Dean of College) Date

Irene Kleinsorge 11/11/13

Print (Dean of College)
Executive Summary:

Abbreviated Category 1 to Extend the OSU-Corvallis Accounting Certificate Program to OSU-Cascades

CPS Tracking # 88672
CIP # 520301

The Post Baccalaureate Accounting Certificate program is designed for students who have earned a Bachelor’s degree in a non-accounting field. The curriculum supports the preparation for the Certified Public Accounting (CPA) exam and employment in professional accounting careers in public, private, or governmental agencies. Although, this program prepares students to take the CPA licensing exam, there are additional course credits a student needs to earn prior to the exam.

OSU-Cascades currently offers a Bachelor of Science in Accountancy. The Accountancy major was approved for OSU-Cascades in AY 2012-13. The College of Business supports extension of the OSU-Corvallis Post Baccalaureate Accounting Certificate to OSU-Cascades. No additional courses or resources are required at OSU-Cascades to be able to offer this certificate.

The Accounting Certificate requires successful completion of a total of 60 credits. Eight of these credits must be completed prior to applying to the program, while others may be taken prior to applying or during the program. Forty-four credits are accounting courses and the balance are business courses.

The Occupational Information Network (O*NET) developed under the sponsorship of the US Department of Labor/Employment and Training Administration lists the accounting profession as projected to grow much faster than average (employment increase of 29% or more over the period 2010-2020 with 100,000 or more job openings over this same period. Southern Oregon University, Portland State University and Linfield College offer Accountancy post baccalaureate certificate programs in Oregon. Southern Oregon University offers both online and face-to-face programs. Linfield College offers an online program.
1. Program Description

   a. Program title, level, and delivery sites.
      - Accounting Certificate, a post baccalaureate credential, and delivered at OSU-Cascades.

   b. Department and school/college that will offer the program. Include the name of the institution program coordinator.
      - College of Business, OSU-Corvallis and OSU-Cascades.
      - Dr. Jim Coakley, Associate Dean for Academic Programs OSU-Corvallis, Dr. Jared Moore, Accounting Program Director OSU-Corvallis and Dr. Marla Hacker, Associate Dean of Academic Programs OSU-Cascades.

   c. Briefly describe the academic program. List all course titles, including number of credits.
      - The Post Baccalaureate Accounting Certificate program is designed for students who have earned a Bachelor’s degree in a non-accounting field. The curriculum supports the preparation for the Certified Public Accounting exam and employment in professional accounting careers in public, private, or governmental agencies.
      - OSU-Cascades currently offers a Bachelor of Science in Accountancy. The Accountancy major was approved for OSU-Cascades in AY 2012-13. The College of Business supports extension of the OSU-Corvallis Post Baccalaureate Accounting Certificate to OSU-Cascades.
      - No additional courses are required at OSU-Cascades to be able to offer this certificate.

   Accounting Certificate Requirements

   Certificate Requirements:

   The Accounting Certificate requires successful completion of a total of 60 credits. Eight of these credits must be completed prior to applying to the program, while others may be taken prior to applying or during the program. ACTG 317, ACTG 318 and ACTG 319 must be taken from OSU. A minimum of 51% of all ACTG designated credits must be taken from OSU.

   A: Minimum prerequisites to apply to Accounting Certificate Program (approved equivalents for other colleges are acceptable).
BA 211 Financial Accounting (4 cr)
BA 213 Managerial Accounting (4 cr)

B: Prerequisites for required courses in the Certificate Program (approved equivalents for other colleges are acceptable)

ECON 201 Microeconomics (4 cr)
BA 276 Introduction to Statistical Analysis (2 cr)
BA 302 Business Process Management (4 cr)

C: Required Accounting Courses (28 credits)

ACTG 317 External Reporting I (4 cr)
ACTG 318 External Reporting II (4 cr)
ACTG 319 External Reporting III (4 cr)
ACTG 321 Cost Management I (4 cr) (note: prerequisite change to 319 in process)
ACTG 325 Introduction to Taxation (4 cr) (note: number change in process ACTG 424)
ACTG 378 Accounting Information Management (4 cr)
ACTG 427 Assurance and Attestation Services (4 cr)

D: Required Accounting Elective Courses – choose two courses from list below -- (8 credits)

ACTG 417 Advanced Accounting (4 cr)
ACTG 420 I.T. Auditing (4 cr)
ACTG 422 Strategic Cost Management (4 cr)
ACTG 425 Advanced Taxation (4 cr)
ACTG 429 Topics in Accounting (4 cr)

E: Other Required Business Courses (6 credits)

BA 233 Legal Environment of Business (2 cr)
BA 340 Finance or BA 360 Introduction to Financial Management (4 cr)

Not required, but suggested for CPA exam: BA 333 Legal and Ethical Business Solutions (2 cr)
Note: Although this program does prepare PBAC certificate students to take the Certified Public Accounting (CPA) licensing exam, there may be additional credits a student will need to earn. According to the Oregon Board of Accountancy requirements, students must also have at least 36 credits of other Business related course work, in addition to a minimum of 36 credits of accounting-specific course work.

**d.** Indicate in what ways the proposed program at OSU-Cascades will differ from the OSU main campus program.

- The proposed program does not differ in requirements although some upper division courses will not be scheduled with the same frequency as at the Corvallis campus. Currently, all lower division course work for OSU-Cascades programs is offered by COCC and/or Ecampus.

**e.** List any special requirements or prerequisites for admission to the program at OSU-Cascades

- There are no special requirements or prerequisites. Students are admitted by the OSU Office of Admissions as a Post Baccalaureate student, followed by applying to the Accounting certificate program.

**f.** Is there an accrediting agency or professional society that has established standards for this program? If so, is the program currently accredited? If accredited, what steps would be needed to ensure that accreditation is maintained vis-à-vis the OSU-Cascades offering?

- The College of Business and the Accountancy Program are both (separately) accredited by the Association to Advance Collegiate Schools of Business (AACSB). Along with the processes currently utilized to ensure compliance with AACSB requirements for the existing Business Administration and Accountancy majors at OSU-Cascades, additional AACSB requirements specific to accounting accreditation will be applied to the Accountancy major. Specifically, at OSU-Cascades:
  - Full and part-time faculty teaching at OSU-Cascades are currently vetted and approved by the College of Business (COB) and the Accountancy program. This process will continue for the accounting certificate program.
  - Annual sufficiency reporting (as defined by the AACSB) is currently completed each year by OSU-Cascades for the COB and the Accountancy program. This will continue for the accounting certificate program.
  - Learning outcomes and assurance of learning, developed by the COB Accountancy program to ensure program outcomes are achieved, will be the same at OSU-Cascades.
  - Student exit surveys are currently completed on the same timetable as in the COB and will continue for the Accountancy program.
2. Demand

a. List any similar programs offered at the proposed or nearby location(s).

- Southern Oregon University, Portland State University and Linfield College offer Accountancy post baccalaureate certificate programs in Oregon. Southern Oregon University offers both online and face-to-face programs. Linfield College offers an online program.

b. Provide evidence of need for the program at the new location(s).

- The Occupational Information Network (O*NET) developed under the sponsorship of the US Department of Labor/Employment and Training Administration lists the accounting profession as projected to grow much faster than average (employment increase of 29% or more over the period 2010-2020 with 100,000 or more job openings over this same period.

An accounting certificate is not offered east of the Cascades.

c. Estimate enrollment and number of graduates over the next five years. Will any enrollment limitation be imposed? If so, how will prospective students be selected?

Estimated enrollments are shown below. When offered at the Corvallis campus the certificate program admitted approximately 5 to 10 students per year. A similar number of students are expected for the Bend campus.

Students complete the certificate program rather than graduate. Note that the certificate program provides a series of credit courses that are more than the minimum credit requirements set by the State of Oregon in order to take the Uniform Certified Public Accountant examination. Thus it is the courses that are needed for the exam and not the certificate. Some students will choose to complete the series of courses but not apply for the certificate and some students will choose to take the minimum courses required by the State of Oregon.

The certificate program can be completed in five quarters thus resulting in a one-year lag between starting and completing the program (or completing sufficient courses for the exam). Experience with the certificate program at the Corvallis campus suggests very few students fail to complete the course work, but that very few apply for the certificate.

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<th>Year 3</th>
<th>Year 4</th>
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</tbody>
</table>
• No enrollment limitations will be imposed at this time as the capacity exists for a minimum of 20 certificate students.
• Students will be selected using the GPA criteria for undergraduate accountancy majors applied to their overall undergraduate degree GPA.

3. Personnel

a. List the names and qualifications of faculty (regular and adjunct) who will be involved in delivering the program at OSU-Cascades. Will new faculty be needed?

• No new faculty beyond the faculty hired for the accountancy major are required for offering the post bacc certificate in accounting.
• OSU-Cascades faculty include:
  a. Accounting assistant professor Dr. Susan McMahon
  b. Finance associate professor Dr. Julie Elston
  c. Professionally qualified adjuncts that teach in the accountancy major
• OSU-Corvallis faculty include:
  a. One of the existing eight academically qualified faculty for one course (actual person will vary across years by course)
• No new tenure track faculty are required.

b. Estimate the number and type of support staff needed to provide the program at the new location.

• Current OSU-Cascades staff will serve both accountancy and accounting certificate students.

4. Other Resources

a. Describe facilities (e.g., buildings, labs, equipment) necessary to offer the program at the new location(s).

• Facilities needed to offer the current program are available at OSU-Cascades and Central Oregon Community College. No new facilities are needed.

b. Indicate how library needs will be met.

• The Library Assessment to extend the accountancy major to OSU-Cascades was completed last year. The accountancy major and accounting certificate both have the same needed library resources. By providing the library resources (expenditure
expected in 2013-14) to accountancy students, these same resources can be accessed by accounting certificate students.

c. Indicate how students at the new location(s) will receive student services (e.g., academic advising, etc.).

- All OSU-Cascades students receive advising from professional advisors located in Cascades Hall. OSU-Cascades follows the same advising guidelines as the main campus of 300 students per professional advisor and will hire additional advisors to maintain that guideline.
- All other student services will be provided for accounting certificate students just as they are for all OSU-Cascades students.

5. Alternative Delivery Methods/Formats

a. Are alternative delivery methods being used (e.g., distance learning or technology-enhanced)? Please describe.

- The coursework will primarily be delivered face-to-face, in a traditional format although some courses may be delivered in a hybrid or blended format. Some of the existing lower division coursework is offered both face-to-face and online.

b. Will this program be delivered in an alternative format (e.g., weekend, evening, on-site)? Please describe.

- The coursework will primarily be delivered between 8am-7pm during the week. Some courses may be delivered in an executive, weekend format. This format would be typically an option that would enable the Corvallis professors to teach at the OSU-Cascades campus.

6. Budgetary Impact

a. Indicate the estimated cost of the program for the first four years of its operation. (Use the Budget Outline form, accessible from the Provosts’ website).

- There are no additional incremental resources required for the Post Baccalaureate Certificate in accounting. The courses are currently being offered for students enrolled in the Accountancy major and the Business Administration major at OSU-Cascades.
Accounting Major Learning Goals and Objectives

Graduates will:

LG 1: be professionally competent in the areas of financial accounting, managerial accounting, tax, auditing, and information technology in financial systems,

   A1-FA-a. Prepare financial statements in accordance with appropriate standards. (ACTG 317 / ACTG 429)

   A1-FA-b. Interpret the business implications of financial statement information (ACTG 317 / ACTG 429)

   A1-MA-a. Prepare accounting information for planning and control and for the evaluation of products, projects and divisions. (ACTG 321 / ACTG 422)


   A1-AIS-a. Identify organizational information technology components and risks that can effect financial systems and prescribe appropriate controls. (ACTG 378 / ACTG 420)

   A1-Tax-a. Prepare business and individual tax returns in accordance with the appropriate authorities. (ACTG 325 / ACTG 425)

   A1-Tax-b. Analyze transaction data and tax authorities for purposes of tax planning and decision making. (ACTG 325 / ACTG 425)

   A1-Audit-a. Design an audit program to frame the various elements of planning, testing and reporting phases of an audit in the context of the overall audit objective, engagement risk assessment, and internal controls. (ACTG 427)

   A1-Audit-b. Apply auditing concepts to evaluate the conformity of financial statements with appropriate auditing standards. (ACTG 427)

   A1-Audit-c. Analyze internal controls and interpret assessment of engagement risk. (ACTG 427)

LG 2: possess professional values of integrity, stewardship, service to the community, and life-long learning,

   A2-a. Value integrity and stewardship. (ACTG 427)

   A2-b. Value service to the community and to the accounting profession. (ACTG 427)

   A2-c. Value life-long learning. (ACTG 427)
LG 3: exhibit professional behaviors, including effective communication, teamwork, and leadership skills, and

A3-a. Communicate complex ideas in writing and through oral presentations. (ACTG 425)

A3-b. Work effectively in diverse team settings. (ACTG 427 / ACTG 425)

A3-c. Effectively coordinate and motivate a group to achieve its best output. (ACTG 427 / ACTG 425)
Thank you for checking in with us. Provost Andrews conferred with our Dean of the School of Business Administration and he has no concerns about your extending the certificate to OUS-Cascades. Best wishes,
Donna

---------- Forwarded message ----------
From: Hacker, Marla E <Marla.Hacker@oregonstate.edu>
Date: Sat, Nov 9, 2013 at 9:00 PM
Subject: LIAISON REQUEST: proposal to extend the OSU-Corvallis post-bacc certificate in accounting to OSU-Cascades
To: "sona.andrews@pdx.edu" <sona.andrews@pdx.edu>

Provost,

I am writing to initiate the required liaison with your campus prior to extending programs from OSU-Corvallis to OSU-Cascades. It is OSU’s intent to extend the existing Post-Baccalaureate Certificate in Accounting program from OSU-Corvallis to OSU-Cascades. The certificate program will continue to be offered at OSU-Corvallis.

OSU-Cascades already offers undergraduate degree programs in Accountancy (BS) and in Business Administration (BA, BS).

The formal proposal is attached. The process requires that I receive an email noting whether your organization has any comments, questions, or concerns that should be discussed prior to proceeding. I appreciate your help in forwarding this request to appropriate respondents within your organization. Thank you.

Sincerely,

Marla Hacker
Dean of Academics
OSU-Cascades

Donna R. Bergh
Special Assistant to the Provost
Academic Affairs
Portland State University

T 503.725.5256
F 503.725.5262
berghd@pdx.edu
www.oaa.pdx.edu
On Nov 9, 2013, at 8:58 PM, "Hacker, Marla E" <Marla.Hacker@oregonstate.edu> wrote:

Provost,

I am writing to initiate the required liaison with your campus prior to extending programs from OSU-Corvallis to OSU-Cascades. It is OSU's intent to extend the existing Post-Baccalaureate Certificate in Accounting program from OSU-Corvallis to OSU-Cascades. The certificate program will continue to be offered at OSU-Corvallis.

OSU-Cascades already offers undergraduate degree programs in Accountancy (BS) and in Business Administration (BA, BS).

The formal proposal is attached. The process requires that I receive an email noting whether your organization has any comments, questions, or concerns that should be discussed prior to proceeding. I appreciate your help in forwarding this request to appropriate respondents within your organization. Thank you.

Sincerely,

Marla Hacker
Dean of Academics
OSU-Cascades
No problems or questions from SOU.

Jim

On Mon, Nov 25, 2013 at 1:33 PM, Hacker, Marla E <Marla.Hacker@oregonstate.edu> wrote:
Provost Klein, I am re-sending the following email to ensure you received it. I want to make sure that we complete our required liaisons. Sincerely, Marla Hacker

From: <Hacker>, Marla E <Marla.Hacker@oregonstate.edu>
Date: Saturday, November 9, 2013 8:59 PM
To: "kleinj@sou.edu" <kleinj@sou.edu>
Subject: LIAISON REQUEST: proposal to extend the OSU-Corvallis post-bacc certificate in accounting to OSU-Cascades

Provost,

I am writing to initiate the required liaison with your campus prior to extending programs from OSU-Corvallis to OSU-Cascades. It is OSU’s intent to extend the existing Post-Baccalaureate Certificate in Accounting program from OSU-Corvallis to OSU-Cascades. The certificate program will continue to be offered at OSU-Corvallis.

OSU-Cascades already offers undergraduate degree programs in Accountancy (BS) and in Business Administration (BA, BS).

The formal proposal is attached. The process requires that I receive an email noting whether your organization has any comments, questions, or concerns that should be discussed prior to proceeding. I appreciate your help in forwarding this request to appropriate respondents within your organization. Thank you.
Library Evaluation for Category I Proposal

Abbreviated Category I to Extend the OSU Corvallis Accounting Certificate to OSU-Cascades

Title of Proposal

Accounting

Department

Business

College

The subject librarian responsible for collection development in the pertinent curricular area has assessed whether the existing library collections and services can support the proposal. Based on this review, the subject librarian concludes that present collections and services are:

[ ] inadequate to support the proposal (see budget needs below)
[x] marginally adequate to support the proposal
[ ] adequate to support the proposal

Estimated funding needed to upgrade collections or services to support the proposal (details are attached)

Year 1: $500 for monograph purchases

Ongoing (annual):

Comments and Recommendations:

Date Received: 10/28/13

Date Completed: 11/06/13

Laurel Kristick
Collection Assessment Librarian

Signature

Steven Sowell
Head of Collections & Resource Sharing

Signature

Date

Faye Chadwell
University Librarian

Signature

Date
Oregon State University Libraries Evaluation of the Collection supporting a Proposal to Extend the OSU Corvallis Accounting Certificate to OSU-Cascades

This Oregon State University Libraries’ (OSUL) assessment reviews the print monographic, e-book, and electronic serials collections as related to broad science information needed to extend the proposed post-baccalaureate certificate in Accounting to OSU-Cascades.

The OSU Libraries, including the OSU-Cascades library, were reviewed in 2012 to assess the ability to the Libraries to support Bachelor of Arts degree in Accounting at OSU-Cascades. At that time, the monograph and journal collections were determined to be adequate with the purchase of additional print monographs in accounting for the OSU-Cascades library. See Appendix I for this library assessment.

The monographic collection needs to be bolstered, as the additional accounting monographs recommended in the original review still need to be purchased. With these additional titles, the monograph collection will be adequate to support the proposed certificate.

The journal collection is currently adequate to support the proposed certificate.

Respectfully submitted,

Laurel Kristick  
Collection Assessment and Science Librarian  
November 6, 2013
Appendix I. Library Support for the Accounting Program on Cascades Campus

This report is an analysis of the capacity of the OSU Cascades local library collection and services, in combination with access to the resources of the whole of OSU Libraries and Summit, to support the proposed Accounting degree on the Cascades campus. The Accounting degree curriculum will be identical to the one on main campus in Corvallis. Attached is a copy of the 2006 Category I proposal for the new Bachelor of Science in Accounting degree on the main campus of Oregon State University. This is the most recent review of the library’s collections and services that support this discipline. At the time of the review, OSU Libraries collection was determined to be adequate to support the program.

Journals
At the time of the 2006 review, the journal collection was adequate to support the Accounting program. Since then, we have increased the number of online journals, including some that would be used by Cascades students. We currently have over 100 accounting journals and magazines available electronically, including 7 accounting journals listed in the Journal Citation Report for the Business subject category. Unfortunately, since 2006, the library has been forced to make a number of cancellations due to a flat budget and high annual inflation rates for journals, including 7 accounting journals. OSU Libraries offers the “Scan and Deliver” service for journals we hold in print and Interlibrary Loan for titles not held at OSU.

Monographs
The monographs collection for accounting at OSU is adequate to support the program in Corvallis, and Cascades students can request titles as needed. In addition, the library has added over 200 electronic books on accounting that are available to Cascades students at any time and is continuing to build its electronic book collection. OSU students, faculty and staff have access to the monograph collections of over forty academic libraries through the Orbis Cascades Alliance and its union catalog, Summit. Authorized OSU users can easily request books from Pacific Northwest libraries, including Portland State University, University of Oregon, University of Washington, and Washington State University. Items are delivered to OSU within 3-5 business days. The COCC/Cascades library has a very small collection of books on accounting (~150 titles) – this should be increased to allow students the ability to browse and find relevant material. I recommend that a one-time addition of $500 be added to the Cascades library budget to support the purchase of videos and books for the local collection.
Databases
The library subscribes to several databases that provide access to accounting literature and data. These are available to Cascades students and include the following:

- Business Source Premier: indexes business literature, includes full text of 3,300 business journals
- Lexis-Nexis Academic: full text major newspapers, news transcripts, legal material and SEC filings
- Mergent Online: Information on NYSE, AMEX and NASDAQ companies
- Business Insights: Essentials: topical business information and company and industry intelligence on thousands of global companies
- Checkpoint: Primary tax documents and secondary analysis for research in federal, state, and local taxation, estate planning, pensions and benefits, international taxation, and payroll taxation
- Wall Street Journal: online index and full-text.
- WRDS/Compustat (Wharton Research Data Services): Financial, economic and marketing data

Library staff and expertise
Librarian support for this program includes OSU Cascades Librarian, Sara Thompson, as well as OSU Libraries Business Subject Librarian, Laurie Bridges.

Summary
OSU Libraries collections are adequate to support the proposed Accounting degree at Cascades campus, with the additional funding for collections recommended specifically for the Cascades Campus:

Books & Videos: $ 500 (year one only)
Journals: $0
Databases: $0

Total funding: $500

Respectfully submitted,
Laurel Kristick
October 11, 2012
Appendix A: 2006 Library Evaluation for Accounting Category I proposal

OSU Libraries
Collection Development

Library Evaluation for Category I Proposal

Proposal to offer a Bachelor of Science in Accountancy

Title of Proposal

Accounting, Finance and Information Systems

Departments

Business

Colleges

The subject librarians responsible for collection development in the pertinent curricular area has assessed whether the existing library collections and services can support the proposal. Based on this review, the subject librarian concludes that present collections and services are:

[ ] inadequate to support the proposal (see budget needs below)
[ ] marginally adequate to support the proposal
[ x ] adequate to support the proposal

Estimated funding needed to upgrade collections or services to support the proposal (details are attached)

Year 1: ________________

Ongoing (annual): ________________

Comments and Recommendations:
Collection is currently adequate; however there is concern is for the libraries ability to support growth and diversification of collection while maintaining a strong core.

Date Received: 8/3/2006

Date Completed: ________________

__________________________
Margaret Mellinger
Subject Librarian

__________________________
Laurel Kristick
Head of Collection Development

__________________________
Karyle Butcher
University Librarian

Signature

Signature

Date
In response to this request for an evaluation, we reviewed the library collection assessment for Business, completed in March 2000. This assessment reviewed the monographic and serials collections in Business. Because the proposed degree program does not introduce any new courses, the 2000 assessment gives a good overview of the ability of the OSU Libraries collection support for the existing courses in Accounting. Support for the elective courses in Accounting was also considered in this evaluation.

Monographs:

According to the 2000 OSU Libraries Collection Assessment, the monograph collection in Accounting and Finance is adequate to support upper division undergraduate study.

OSU students, faculty and staff have access to the monograph collections of over forty academic libraries through the Orbis Cascades Alliance and its union catalog, Summit. Authorized OSU users can easily request books from Pacific Northwest libraries, including Portland State University, University of Oregon, University of Washington, and Washington State University. Items are delivered to OSU within three days.

Serials/Journals:

The 2000 OSU Libraries Collection Assessment revealed that the serials collections were adequate to support upper division undergraduate study. Online journal access has increased the number of journals available to the Oregon State University community in the past several years. Major packages from publishers such as Elsevier, Wiley and Springer have been added, and we intend to move the Blackwell journals to online only in the next year. The online subscriptions represent an overall increase in journal titles. For those titles we have not added, OSU Libraries subsidizes Interlibrary Loan so that students and faculty can obtain journal articles not available at Oregon State University.

Government Information

OSU Libraries is partial federal depository, meaning that a core collection of government documents are housed here. These documents include U. S. Congressional hearings which can be useful in the study of Sarbanes Oxley and other accounting-related legislation. FASB pronouncements, technical reports and bulletins are also available. SEC filings can be accessed through Edgar online and also through our subscription to Lexis-Nexis Academic. Lexis-Nexis Academic can also be used to search for pending legislation and current laws.
Subject-Specific Indexes and Abstracts

The library subscribes to several databases that provide access to accounting literature and data. These include the following:

- Business Source Premier: online access to business literature
- Lexis-Nexis Academic: online access to major newspapers and magazines and to SEC filings.
- EconLit: economic literature
- CCH Tax: tax accounting
- Wall Street Journal: online index and full-text.
- Value Line
- Research Insight/Compustat – Standard & Poor's market data (this license will come up for re-negotiation in 2007)

Summary
Current library resources are adequate to support the program as described.

Respectfully submitted by:

Margaret Mellinger,
Oregon State University Libraries
August 10, 2006
October 29, 2013

Marla Hacker,

We appreciate the opportunity to review the OSU-Cascades proposal to extend the accounting certificate to its campus. Given that no additional space resources are required to offer the program, Capital Planning and Development supports this proposal.

Sincerely,

Jean Duffett, AIA
University Space Planner

cc: Kirk Pawlowski, Executive Director of Capital Planning and Development, OSU
Kelly Sparks, Associate Vice President, OSU Cascades
Hi John,

Rodger Graham let me know that the COB faculty agreed to extend the accounting certificate to OSU-Cascades.

I need an email from you stating this, which includes your role as chair for the COB graduate curriculum council to upload as part of the university approval process. Really appreciate it. Thank you.

Marla Hacker
OSU-Cascades
Hi Marla,

The COB faculty had a meeting on Friday, Nov 1. One of the agenda items was a vote on the Abbreviated Cat-1 requesting the Accountancy Certificate Program be extended to the Cascades campus. As the Chair of the Graduate Program Committee, it is traditional that I bring forth these items. Following review and discussion by the faculty, there was unanimous approval of this Cat-1.

Please let me know if there are any questions and congratulations.

Best,

John R. Becker-Blease
Associate Professor of Finance
Chair, Graduate Program Committee (2011-present)
Oregon State University
541.737.6061
### Program Title:
Accounting Certificate Program

### Budget Period:
From FY 2015 to FY 2018

#### Personnel

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#### Other Expenses

<table>
<thead>
<tr>
<th></th>
<th>Fiscal Year 1</th>
<th>Fiscal Year 2</th>
<th>Fiscal Year 3</th>
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<tbody>
<tr>
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<td>500</td>
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<tr>
<td>Library, Electronic</td>
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<td>Services &amp; Supplies</td>
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<td>736</td>
<td>754</td>
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#### Total Cost of Program

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<tbody>
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<td><strong>Total Cost of Program</strong></td>
<td>1,200</td>
<td>718</td>
<td>736</td>
<td>754</td>
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#### Resources

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<th></th>
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<th>Fiscal Year 3</th>
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<tr>
<td>Tuition</td>
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<td>2,775</td>
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<td>RAM funding</td>
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<td>48,975</td>
<td>97,950</td>
<td>146,925</td>
<td>195,900</td>
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</table>

**Note:** Please include budget narrative describing items listed above.
## Budget Outline Form

**Estimated Costs and Sources of Funds for Proposed Program**

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

**Institution:** OSU-Cascades  
**Program:** Accounting Certificate  
**Academic Year:** 2014-2015

Prepare one page each of the first four years

### Column A
- From Current Budgetary Unit

### Column B
- Institutional Reallocation from Other Budgetary Unit

### Column C
- From Special State Appropriation Request

### Column D
- From Federal Funds and Other Grants

### Column E
- From Fees, Sales and Other Income

### Column F
- Line Item Total

<table>
<thead>
<tr>
<th>Personnel</th>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
<th>Column E</th>
<th>Column F</th>
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</thead>
<tbody>
<tr>
<td>Faculty (Include FTE)</td>
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<td>Support Staff (Include FTE)</td>
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**Personnel Subtotal**

### Other Resources

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**Other Resources Subtotal**

### Physical Facilities

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<tbody>
<tr>
<td>Construction</td>
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<tr>
<td>Other Expenses</td>
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</table>

**Physical Facilities Subtotal**

| GRAND TOTAL | 1200.00 | 1200.00 | | | | |

---

**Note:** Indicate the year:  x First  Second  ____ Third  ____ Fourth

---

**Line Item Total:** 1200.00
Institution: OSU-Cascades
Program: Accounting Certificate
Academic Year: 2015-2016

### Budget Outline Form
**Estimated Costs and Sources of Funds for Proposed Program**

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

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<tr>
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<td>Institutional Reallocation from Other Budgetary Unit</td>
<td>From Special State Appropriation Request</td>
<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
<td>LINE ITEM TOTAL</td>
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</table>

**Personnel**
- Faculty (Include FTE)
- Graduate Assistants (Include FTE)
- Support Staff (Include FTE)
- Fellowships/Scholarships
- OPE
- Nonrecurring:

**Personnel Subtotal**

**Other Resources**
- Library/Printed
- Library/Electronic
- Supplies and Services: 718.00
- Equipment
- Other Expenses

**Other Resources Subtotal**

**Physical Facilities**
- Construction
- Major Renovation
- Other Expenses

**Physical Facilities Subtotal**

**GRAND TOTAL** 718.00
Institution: OSU-Cascades
Program: Accounting Certificate
Academic Year: 2016-2017

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<thead>
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<tr>
<td>Supplies and Services</td>
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<tbody>
<tr>
<td>Construction</td>
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**GRAND TOTAL**

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**Budget Outline Form**

Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

Institution: OSU-Cascades  
Program: Accounting Certificate  
Academic Year: 2017-2018  

Prepare one page each of the first four years

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<tr>
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<td>Institutional Reallocation from Other Budgetary Unit</td>
<td>From Special State Appropriation Request</td>
<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
<td>LINE ITEM TOTAL</td>
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<table>
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<td>Faculty (Include FTE)</td>
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<tr>
<td>Support Staff (Include FTE)</td>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Construction</td>
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</table>

| **GRAND TOTAL** | 754.00 | | | | |
## Budget Outline Form

### Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

Institution: OSU-Cascades  
Program: Accounting Certificate  
Academic Year: 2014-2015

Prepare one page each of the first four years

<table>
<thead>
<tr>
<th>Column A</th>
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<td>From Federal Funds and Other Grants</td>
<td>From Fees, Sales and Other Income</td>
<td>TOTAL</td>
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</table>

### Personnel
- Faculty (Include FTE)
- Graduate Assistants (Include FTE)
- Support Staff (Include FTE)
- Fellowships/Scholarships
- OPE
- Nonrecurring:

**Personnel Subtotal**

### Other Resources
- Library/Printed: 500.00
- Supplies and Services: 700.00
- Equipment
- Other Expenses

**Other Resources Subtotal**

### Physical Facilities
- Construction
- Major Renovation
- Other Expenses

**Physical Facilities Subtotal**

**GRAND TOTAL**

1200.00
Institution: OSU-Cascades  
Program: Accounting Certificate  
Academic Year: 2015-2016  

Indicate the year:  
First  
Second  
Third  
Fourth  

Prepare one page each of the first four years  

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<thead>
<tr>
<th>Column A</th>
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**Personnel**

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<th>Column B</th>
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**Personnel Subtotal**

| | | | | | |
| | | | | | |

**Other Resources**

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<tr>
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**Other Resources Subtotal**

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**Physical Facilities**

<table>
<thead>
<tr>
<th>Item</th>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
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<tr>
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</tbody>
</table>

**Physical Facilities Subtotal**

| | | | | | |
| | | | | | |

**GRAND TOTAL**

| | | | | | |
| | | | | | | 718.00 |
Budget Outline Form
Estimated Costs and Sources of Funds for Proposed Program

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

Institution: OSU-Cascades
Program: Accounting Certificate
Academic Year: 2016-2017

<table>
<thead>
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<td>LINE ITEM TOTAL</td>
</tr>
</tbody>
</table>

Personnel
- Faculty (Include FTE)
- Graduate Assistants (Include FTE)
- Support Staff (Include FTE)
- Fellowships/Scholarships
- OPE
- Nonrecurring:

**Personnel Subtotal**

Other Resources
- Library/Printed
- Library/Electronic
- Supplies and Services 736.00
- Equipment
- Other Expenses

**Other Resources Subtotal**

Physical Facilities
- Construction
- Major Renovation
- Other Expenses

**Physical Facilities Subtotal**

**GRAND TOTAL** 736.00
Budget Outline Form
Estimated Costs and Sources of Funds for Proposed Program

Institution: OSU-Cascades
Program: Accounting Certificate
Academic Year: 2017-2018

Prepare one page each of the first four years

<table>
<thead>
<tr>
<th>Column A</th>
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Personnel
- Faculty (Include FTE)
- Graduate Assistants (Include FTE)
- Support Staff (Include FTE)
- Fellowships/Scholarships
- OPE
- Nonrecurring:

Personnel Subtotal

Other Resources
- Library/Printed
- Library/Electronic
- Supplies and Services: 754.00
- Equipment
- Other Expenses

Other Resources Subtotal

Physical Facilities
- Construction
- Major Renovation
- Other Expenses

Physical Facilities Subtotal: 754.00

GRAND TOTAL: 754.00

Indicate the year: _____ First _____ Second _____ Third x _____ Fourth

Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.
## Budget Outline Form

**Estimated Costs and Sources of Funds for Proposed Program**

The total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.

**Institution:** OSU-Cascades  
**Program:** Accounting Certificate  
**Academic Year:** 2014-2015

Prepare one page each of the first four years

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### Personnel

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<td>Nonrecurring:</td>
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**Personnel Subtotal**

### Other Resources

<table>
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<th>Column A</th>
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**Other Resources Subtotal**

### Physical Facilities

<table>
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**Physical Facilities Subtotal**

**GRAND TOTAL**

1200.00
### Budget Outline Form

**Institution:** OSU-Cascades  
**Program:** Accounting Certificate  
**Academic Year:** 2015-2016

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- Graduate Assistants (Include FTE)
- Support Staff (Include FTE)
- Fellowships/Scholarships
- OPE

**Personnel Subtotal**

#### Other Resources
- Library/Printed
- Library/Electronic
- Supplies and Services: 718.00

**Other Resources Subtotal**

#### Physical Facilities
- Construction
- Major Renovation
- Other Expenses

**Physical Facilities Subtotal**

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<table>
<thead>
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**Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.**

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**Prepare one page each of the first four years**
**Budget Outline Form**
Estimated Costs and Sources of Funds for Proposed Program

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**Institution:** OSU-Cascades  
**Program:** Accounting Certificate  
**Academic Year:** 2016-2017

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- Fellowships/Scholarships
- OPE

**Nonrecurring:**

**Personnel Subtotal**

**Other Resources**
- Library/Printed
- Library/Electronic
- Supplies and Services 736.00
- Equipment

**Other Resources Subtotal**

**Physical Facilities**
- Construction
- Major Renovation
- Other Expenses

**Physical Facilities Subtotal**

**GRAND TOTAL** 736.00

**Total new resources required to handle the increased workload, if any. If no new resources are required, the budgetary impact should be reported as zero.**
Budget Outline Form
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Institution: OSU-Cascades
Program: Accounting Certificate
Academic Year: 2017-2018

Indicate the year: _____ First _____ Second
_____ Third x_____ Fourth

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Other Resources Subtotal

Physical Facilities
- Construction
- Major Renovation
- Other Expenses

Physical Facilities Subtotal 754.00

GRAND TOTAL 754.00
1. Review - College Approver - Business

**Sent Back** by Sarah Williams Coord-Curriculum / Acad Prgms/Assess/Accred, November 25, 2013 2:45pm

**Comments**

Sarah Williams (College Approver - Business) November 25, 2013 2:45pm
Returning proposal so that Originator can attach another document and resubmit. SW

2. Originator Response

Marla Hacker Associate Dean-Academic Prgms / Acad Prog / Student Aff, November 25, 2013 4:01pm

3. Review - College Approver - Business

**Approved** by James Coakley Associate Dean / College of Business Dept, December 5, 2013 3:51pm

4. Review - Curriculum Coordinator

**Approved** by Sarah Williams Coord-Curriculum / Acad Prgms/Assess/Accred, December 5, 2013 4:02pm

**Comments**

Sarah Williams (Curriculum Coordinator) December 5, 2013 4:02pm
This proposal is now ready for review by Budgets and Fiscal Planning Committee.

5. Review - Budgets and Fiscal Planning Committee

**Sent Back** by Sarah Williams Coord-Curriculum / Acad Prgms/Assess/Accred, December 10, 2013 3:49pm

**Comments**

Sarah Williams (Budgets and Fiscal Planning Committee) December 10, 2013 3:49pm
Returning to Originator for additional materials. SW

6. Originator Response

Marla Hacker Associate Dean-Academic Prgms / Acad Prog / Student Aff, December 12, 2013 12:07pm

7. Review - Budgets and Fiscal Planning Committee


8. Review - Graduate Council Chair

**Approved** by James Coakley Associate Dean / College of Business Dept, January 13, 2014 5:24pm

**Comments**

James Coakley (Graduate Council Chair) January 13, 2014 5:24pm
Discussed at Graduate Council on 1/13/14. Since proposal does not include any graduate courses, should not require Graduate Council approval
9. Review - Curriculum Council Chair

Sent Back by Michael Bailey Professor / Sch Elect Engr/Comp Sci, January 28, 2014 7:29am

Comments

Michael Bailey (Curriculum Council Chair) January 28, 2014 7:29am
Sent back for inclusion of Learning Outcomes

10. Originator Response

Marla Hacker Associate Dean-Academic Prgms / Acad Prog / Student Aff, February 4, 2014 10:09am

Comments

Marla Hacker February 4, 2014 10:09am
Program learning outcomes inserted into 2.4.14 Cat 1 proposal.