Effective Date:  April 1, 2007

Raymond M. Brooks
Sign (Dept Chair/Head; Director)  Date Sign (Dean of College)  Date

I certify that the above proposal has been reviewed and approved by the appropriate Department and College committees:

Raymond M. Brooks
Print (Department Chair/Head; Director)

Ilene K. Kleinsorge
Print (Dean of College)
Proposal to offer a Bachelor of Science in Accountancy

Oregon State University
College of Business
Department of Accounting, Finance and Information Systems

Description of Proposed Program

1. Program Overview
   a. Proposed CIP number: 52.0301
   b. Provide a brief overview (approximately 1-2 paragraphs) of the proposed program, including a description of the academic area and a rationale for offering this program at the present time. Please include a description of any related degrees, certificates, or subspecialties (concentrations, areas of special emphasis, etc.) that may be offered now or in the foreseeable future.

   We propose to elevate the existing accounting option in the College of Business (COB) to an accountancy degree program. During the 2005-2006 academic year the COB faculty participated in forums and working groups to address issues related to satisfaction of business students with their education. One initiative adopted by the COB faculty as a result of the forums and working groups is to convert our current options into majors. The purpose of the creation of majors is to increase the sense of pride that business students have in their field of study, to create learning cohorts to promote a greater awareness of professionalism, and to better enable minimum standards for entry into the College.

   As will be presented later in this proposal, elevation of accounting to a major will require no additional resources and is desired by accounting students and alumni.

   c. When will the program be operational, if approved?

       Because the proposal requires no changes to the accounting option, the degree program will be operational for spring term 2007.

2. Purpose and Relationship of Proposed Program to the Institution's Mission and Strategic Plan
   a. What are the objectives of the program?

       The primary objective Accounting Program at Oregon State University is to provide a professionally-oriented program to prepare students for successful careers in public and private accounting.
       The mission of the Accounting Program is to educate accounting students for careers and to establish a foundation for life-long learning.
       To achieve its mission, the Accounting Program strives:
1. To sustain an effective learning environment emphasizing scholarship, ethical and social responsibility and commitment to the accounting profession.

2. To prepare undergraduate accounting students for successful careers: preparation includes acquiring relevant up-to-date accounting and information technology skills and knowledge to identify, provide, and utilize financial information useful for business decision making.

3. To provide contributions in scholarship and instructional development.

4. To provide leadership and service to the accounting profession, College of Business, Oregon State University, academic accounting organizations, and the community.

Interpretation: Accounting education within the College of Business (COB) focuses on providing the necessary knowledge, skills, and abilities for economic analysis. The Accounting Program’s mission is to add value to students who will use economic information in decision making or must prepare economic information for decision makers. In addition, the Program will assist the COB in achieving its mission by enhancing life-long learning skills. The scholarship mission supports the education mission in both content and pedagogy. The service mission assists Oregon State University in achieving its land grant mission which includes contributing to the accounting profession. The land grant mission carries with it the responsibility for education and research to enable the people of Oregon to develop and utilize its resources.

As a State institution with a directive from the President of OSU to be one of the top undergraduate business programs in Oregon, the primary function of the Accounting Program is education through classroom instruction. Therefore, the creation of new knowledge through scholarship activities is focused on scholarship that helps answer research questions that will benefit classes, instruction, or the many organizations in the State. Service and professional development activities are encouraged and leadership roles are expected from the accounting faculty.

b. How does the proposed program support the mission and strategic plan of the institution(s)? How does the program contribute to attaining long-term goals and directions of the institution and program?

An Accountancy degree aligns with OSU’s land grant status and its mission to educate the citizens and workforce of Oregon, OSU’s focus on professional programs, and OSU’s strategic plan. Accounting graduates are an identifiable need for the State of Oregon that fits within OSU’s objective to “help attract and invest the public and private resources necessary to build academic programs and infrastructure that address the emerging economic and social needs of the people of Oregon” (http://oregonstate.edu/leadership/strategicplan/).

An identifiable need for accounting graduates is evidenced from the current nationwide demand for accounting graduates and the placement of OSU accounting program graduates. Accounting is the number one college major across the country and the number one college major in terms of job offers. Further, public accounting firms predict strong growth in hiring through 2008 (See "The Supply of Accounting Graduates and the Demand for Public Accounting Recruits" http://www.aicpa.org/members/div/career/edu/sagdpar.htm).

c. How does the proposed program meet the needs of Oregon and enhance the state’s capacity to respond effectively to social, economic, and environmental challenges and opportunities?

An Accountancy degree fits well within the COB’s strategic plan and the COB’s focus on "being a resource for business education and adding value to Oregon’s economy" (http://www.bus.oregonstate.edu/about/mission.htm). The Accounting Program provides qualified accounting graduates for public practice, industry, government service, and charitable organizations.

In addition, the Accounting Program routinely sponsors seminars and hosts conferences for Oregon entities and Certified Public Accountants. For example, in January 2005 and January 2006 the Accounting Program sponsored a conference at OSU on the governance of non-
profit organizations that was attended by hundreds of directors. Also, on May 12, 2005 the Program held its Financial Accounting Conference at OSU that was attended by over 80 Certified Public Accountants. The Conference, our sixth annual, featured speakers from the American Institute of Certified Public Accountants, the Securities and Exchange Commission, and the Financial Accounting Standards Board.

Further, the Accounting Program during 2005-2006 sponsored seminars by the Oregon representatives of Moss Adams, KPMG, Deloitte, Grant Thornton, PricewaterhouseCoopers, Intel, Perkins and Co., Tektronix, Oregon State Audits Division, Geffin Mesher, Ernst & Young, the IRS, Aldrich Kilbrite & Tatone, Boldt Carlisle & Smith, Hewlett-Packard, Nike, Harrigan, Price & Fronk, Jones & Roth, and Mikunda, Cottrell & Co. as well as others. Accounting faculty members are active in the Oregon Society of Certified Public Accountants, the Financial Executives Institute, and the Institute of Management Accountants. Representatives of the accounting professions routinely speak to accounting classes. Spring term 2005 saw a KPMG partner and an Intel teach a ten-week course relevant to auditing students that covering the Sarbanes Oxley Act. Spring term 2006 saw eight managers from Deloitte teach a course on risk management in the auditing industry.

### 3. Course of Study

a. Briefly describe proposed curriculum. (List is fine.)
   i. Slash courses (i.e., 400/500-level) should be listed as such.
   ii. Include course numbers, titles, credit hours.

Accounting students must complete thirty-six credits of accounting courses in the Professional Accounting Program – twenty eight credits in required courses and eight elective credits.

#### Required Courses:

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Designator</th>
<th>Credits</th>
<th>Prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Accounting Processes and Controls</td>
<td>BA 317</td>
<td>(4)</td>
<td>BA 211, BA 213</td>
</tr>
<tr>
<td>2. External Reporting I</td>
<td>BA 318</td>
<td>(4)</td>
<td>BA 317, BA 340</td>
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<tr>
<td>3. External Reporting II</td>
<td>BA 319</td>
<td>(4)</td>
<td>BA 318</td>
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<tr>
<td>4. Cost Management I</td>
<td>BA 321</td>
<td>(4)</td>
<td>BA 317</td>
</tr>
<tr>
<td>5. Introduction to Tax</td>
<td>BA 325</td>
<td>(4)</td>
<td>BA 318</td>
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<tr>
<td>6. Accounting Information Management</td>
<td>BA 378</td>
<td>(4)</td>
<td>BA 317</td>
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<tr>
<td>7. Assurance and Attestation Services</td>
<td>BA 427/527</td>
<td>(4)</td>
<td>BA 318, BA 378</td>
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</tbody>
</table>

#### Elective Courses:

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Designator</th>
<th>Credits</th>
<th>Prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Advanced Accounting</td>
<td>BA 417/517</td>
<td>(4)</td>
<td>BA 319</td>
</tr>
<tr>
<td>2. Accounting Information Systems and Analysis and Design</td>
<td>BA 420</td>
<td>(4)</td>
<td>BA 378</td>
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<tr>
<td>3. Cost Management II</td>
<td>BA 422</td>
<td>(4)</td>
<td>BA 321</td>
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<tr>
<td>4. Advanced Tax</td>
<td>BA 425</td>
<td>(4)</td>
<td>BA 325</td>
</tr>
<tr>
<td>5. Topics in Accounting</td>
<td>BA 429/529</td>
<td>(4)</td>
<td>BA 319</td>
</tr>
</tbody>
</table>

Accounting electives are designed to further prepare students for specializations within the accounting profession. For example, students entering public accounting are advised to take Advanced Accounting, Advanced AIS and Topics in Accounting. Students interested in careers in tax should consider taking Advanced Accounting and Advanced Tax. Students interested in careers in private accounting should consider taking Advanced Accounting and Cost Management II. Students interested in a career with the IRS should take advanced Accounting and Advanced Tax.

In addition, accounting program students must meet all University and COB requirements in addition to the above accounting course requirements.

### Baccalaureate Core (48 credits)

**Skills Courses** (24)
- Mathematics – algebra, calculus and statistics (12)
- Fitness (3)

### Business Core (50 credits)

- Financial and Managerial Accounting (8)
- Business Law (4)
- Information Technology in Business (6)
Communications – written and oral (9)

**Perspectives Courses** (29)
- Micro and Macro Economics (8 credits)
- Physical/Biological Science (12 credits)
- Culture, Literature and Arts (9 credits)

**Difference, Power, and Discrimination Course** (3)

**Synthesis Courses** (6)
- Quantitative Business Methods (4)
- Finance (4)
- International Business (4)
- Organizational Systems and Behavior (8)
- Operations Management (4)
- Marketing (4)
- Strategic Management and Business Policy (4)

Note: The College of Business requires specific mathematics and economics courses beyond the minimum required by the University in the Baccalaureate core. In addition, the College of Business requires specific communications classes which meet BAC core requirements. Thus, 26 credits included here in the BAC core are also considered part of the Business Core.

**Non-Business Minor** (27 credit minimum)

### Fall | Winter | Spring
---|---|---
Freshman Year | | |
Sophomore Year | BA 211 | BA 213 | BA 278 |
 | | BA 230 | |
Junior Year | BA 317 | BA 318 | BA 319 |
 | BA 340 or BA 378 | BA 378 or BA 340 | BA 321 |
Senior Year | BA 417 | BA 427 | BA 425 or BA 422 or |
 | | BA 325 | BA 429 |
 | Or International Exchange | | |
Fifth Year | | |
Emphasis on Finance | International Exchange | | |
 | 16 Credits | | |

**RESHMAN REVIEW**
- MTH 111 COLLEGE ALGEBRA
- MTH 241 CALCULUS FOR MANAGEMENT AND SOCIAL SCIENCE
- MTH 245 MATH FOR MANAGEMENT, LIFE, AND SOCIAL SCIENCES
- COMM 111 PUBLIC SPEAKING or COMM 114 ARGUMENT AND CRITICAL DISCOURSE
- WR 121 ENGLISH COMPOSITION

**TOTAL:** 18 credits

**SOPHOMORE REVIEW** (see OSU catalog for detail on business courses)
- BA 211 FINANCIAL ACCOUNTING
- BA 213 MANAGERIAL ACCOUNTING
- BA 230 BUSINESS LAW I
- BA 271 INFORMATION TECHNOLOGY IN BUSINESS
• BA 275 QUANTITATIVE BUSINESS METHODS
• ECON 201 INTRODUCTION TO MICROECONOMICS
• ECON 202 INTRODUCTION TO MACROECONOMICS

TOTAL: 27 credits

JUNIOR REVIEW

• BA 340 FINANCE
• BA 347 INTERNATIONAL BUSINESS
• BA 350 ORGANIZATIONAL SYSTEMS
• BA 352 ORGANIZATIONAL BEHAVIOR
• BA 357 OPERATIONS MANAGEMENT
• BA 390 MARKETING

TOTAL: 24 credits

SENIOR REVIEW

• BA 469 STRATEGIC MANAGEMENT AND BUSINESS POLICY
• BA 471 MANAGEMENT INFORMATION SYSTEMS

PLUS OPTION(S):

Business Core Curriculum: 76 credits

The Core Curriculum in Business involves course work in Business, Math, Writing, Communication and Economics. Refer to the Business Core Checklist, for the specific courses required each year.

Freshman Review Group (18 credits)
Sophomore Review Group (27 credits)
Junior Review Group (24 credits)
Senior Review Group (7 credits)

Business Option: 23-32 credits

Students select an area of specialization within Business from one of the areas listed below. The credits required vary from 23 to 32, depending upon the option chosen. Accounting, Marketing Management, and Management Information Systems are options that require coursework in your junior year. Refer to the option descriptions.

Accounting (32 credits)
Finance (24 credits)
International Business (25 credits)
Management (24 credits)
Management Information Systems (24 credits)
Marketing Management (23 credits)
General Business (24 credits)

Minor: minimum of 27 credits

Students select an area of specialization, or minor. Any University approved minor (other than Business) is acceptable as a minor for business students. The minor is noted on the transcript upon graduation. Refer to the OSU General Catalog for University approved minors. Please contact the academic department offering the minor for additional information.

Baccalaureate: 48 credits

Students must complete 48 credits of Baccalaureate Core (BAC) courses PLUS the Writing Intensive Course (WIC). The WIC course for College of Business students is BA 469, Strategic Management and Business Policy, which is completed in the senior year.

An approved list of Baccalaureate Core courses is available in the OSU General Catalog and Schedule of
Classes. BAC requirements include:
Skills (15 credits)
Perspectives (24 credits)
Difference, Power and Discrimination (3 credits)
Synthesis (6 credits)
BAC courses which will be satisfied with College of Business requirements include:
Skills: Writing I - WR 121
Writing III - COMM 111 or COMM 114
Mathematics - MTH 111 or above

Electives
The number of elective credits will vary depending upon the option and minor selected. Students are advised to complete Baccalaureate Core course requirements early in their program and to work with their advisor in computing the number of electives available.

Additional Requirements
Minimum of 91 credits in NON Business Administration (BA) courses
Minimum of 60 credits in Upper Division (300-400 level)
Minimum of 180 credits total to graduate
Meet all College of Business retention standards
Candidates for the B.A. degree must complete a minor offered by the Department of Foreign Languages and Literatures or complete 27 pre-approved credits of foreign language and culture studies, 12 of which must be at the upper division level. Students who choose the latter must also demonstrate a foreign language proficiency equivalent to that attained at the end of a second year language sequence.

The Baccalaureate Core
Click on the category for criteria and rationale.

Skills

<table>
<thead>
<tr>
<th>Skills</th>
<th>Minimum Credits</th>
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<tbody>
<tr>
<td>Writing I</td>
<td>3 credits</td>
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<tr>
<td>Writing II</td>
<td>3 credits</td>
</tr>
<tr>
<td>Writing III/Speech</td>
<td>3 credits</td>
</tr>
<tr>
<td>Mathematics (MTH 105 or higher level mathematics)</td>
<td>3 credits</td>
</tr>
<tr>
<td>Fitness</td>
<td>3 credits</td>
</tr>
</tbody>
</table>

Perspectives

<table>
<thead>
<tr>
<th>Perspectives</th>
<th>Minimum Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Science (Lab)</td>
<td>4 credits</td>
</tr>
<tr>
<td>Biological Science (Lab)</td>
<td>4 credits</td>
</tr>
<tr>
<td>+ choice of second course in Physical or Biological Science (including lab)</td>
<td>4 credits</td>
</tr>
<tr>
<td>Western Culture</td>
<td>3 credits</td>
</tr>
<tr>
<td>Cultural Diversity</td>
<td>3 credits</td>
</tr>
<tr>
<td>Literature and the Arts</td>
<td>3 credits</td>
</tr>
<tr>
<td>Social Processes and Institutions</td>
<td>3 credits</td>
</tr>
</tbody>
</table>

Difference, Power, and Discrimination

<table>
<thead>
<tr>
<th>Difference, Power, and Discrimination</th>
<th>Minimum Credits</th>
</tr>
</thead>
</table>
Synthesis (upper division)

  Contemporary Global Issues  3 credits
  Science, Technology, and Society  3 credits

WIC (Writing Intensive Course, upper division, included in credits for ma
b. Describe new courses. Include proposed course numbers, titles, credit hours, and course
descriptions.

No new courses are requested. The designator ACTG will replace the designator BA for
current accounting courses.

<table>
<thead>
<tr>
<th>Course Title</th>
<th>Current Designator</th>
<th>New Designator</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Accounting Processes and Controls</td>
<td>BA 317</td>
<td>ACTG 317</td>
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<td>BA 417/517</td>
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<td>9. Accounting Information Systems</td>
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<td>ACTG 420</td>
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<tr>
<td>and Analysis and Design</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Cost Management II</td>
<td>BA 422</td>
<td>ACTG 422</td>
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<tr>
<td>11. Advanced Tax</td>
<td>BA 425</td>
<td>ACTG 425</td>
</tr>
<tr>
<td>12. Topics in Accounting</td>
<td>BA 429/529</td>
<td>ACTG 429/529</td>
</tr>
</tbody>
</table>

c. Provide a discussion of any nontraditional learning modes to be utilized in the new courses,
including, but not limited to: (1) the role of technology, and (2) the use of career development
activities such as practica or internships.

This is already pervasive in our accounting program. Accounting students are encouraged to
participate in professional activities, primarily through participation in the accounting student
honorary Beta Alpha Psi (BAP). BAP operates within a self-raised budget of $13,000 to
provide tutoring services, to compete in regional and national conferences, to connect with
chapters at other universities, to organize four major charitable activities, to organize at least
24 11/2 hour professional service activities, to hold the primary recruiting event in the fall
"Meet the Firms" connecting accounting students with accounting firms, the primary event for
providing interview skills to accounting students in the winter "Mock Interviews", and the
accounting program Spring Awards and Recognition Banquet. At least 20 professional
accounting firms and private corporations are provided the opportunity each year to present
professionalism to accounting students through the activities of BAP. BAP is a key
component in instilling a sense of professionalism in the education of accounting students at
OSU.

Many accounting students go on international exchanges and work as interns at accounting
and business firms. Currently accounting students take nine credits of computer coursework.

d. What specific learning outcomes will be achieved by students who complete this course of study?

Accounting Learning Outcomes

Each student shall

- Understand economic and industry issues, and the role of accounting within that environment.
- Apply accounting concepts and methods to interpret financial statements for evaluating the
  financial position and performance of organizations.
- Interpret and analyze accounting information for internal control, planning, performance
evaluation, and coordination to continuously improve business processes.
- Demonstrate information technology skills as they apply to today's business environment to
  solve business problems and to communicate those solutions.
• Demonstrate intellectual capabilities by recognizing patterns in information and reaching rational conclusions.

• Demonstrate analytical skills through finding, organizing, assessing and, analyzing data appropriate to a given situation.

• Impart the knowledge and skills listed above to provide insightful advisory judgments and recommendations regarding the accounting for and the business implications of events, conditions, circumstances, and transactions that give rise to business opportunities or problems.

• Demonstrate awareness of difficult ethical issues they will likely face and may be compelled to take controvertible actions.

• Be able to use personal and ethical frameworks to help them respond to ethical dilemmas.

• Demonstrate strong organizational skills and a capacity for responsive and timely work.

Business Learning Outcomes
Each student shall

• Be able to identify and analyze business problems and opportunities and formulate recommendations for courses of action.

• Communicate effectively and professionally in business situations through physical or virtual presence, writing, speaking, listening, and electronic media.

• Demonstrate awareness of economic, environmental, political, ethical, legal and regulatory contexts of global business practice.

• Appreciate the benefits of experiential learning by displaying good work habits, time management and self discipline.

• Work effectively, respectfully, ethically and professionally with people of diverse ethnic, cultural, gender and other backgrounds and with people with different organizational roles, social affiliations and personalities.

• Recognize entrepreneurial opportunities for new business ventures, evaluate potential for business success, and consider implementation issues including financial, legal, operational and administrative procedures involved in starting new business ventures.

• Lead by using team building skills and facilitating collaborative behaviors in the accomplishment of group goals and objectives.

• Use quantitative and qualitative tools and methodologies to support organizational decision making.

• Assess how organizations create value in their global supply chains through the integrated production and distribution of goods, services and information.

• Describe the concept of competitive advantage and how it may be achieved through strategic and tactical methods.

• Analyze the information content of organizational processes and use information technology to enhance individual productivity.

• Define markets and apply marketing concepts and principles using a customer focus to effectively sell products and services.

• Recognize and appropriately respond to ethical, legal and strategic concerns relating to human resource and organizational management.

• Make basic investment and financing decisions for a business using financial management concepts, and methods.

• Recognize problems and opportunities unique to family businesses including governance, family dynamics, succession and continuity.
4. Recruitment and Admission Requirements

a. Is the proposed program intended primarily to provide another program option to students who are already being attracted to the institution, or is it anticipated that the proposed program will draw students who would not otherwise come to the institution?

The proposed program enhances an existing program. To the extent that the reputation of the Accounting Program is enhanced there will be an additional draw for students to come to OSU.

b. Are any requirements for admission to the program being proposed that are in addition to admission to the institution? If so, what are they?

The COB requires a minimum GPA in selected freshman and sophomore courses for admission into junior and senior level business courses. The accounting program also requires a minimum GPA in selected freshman and sophomore courses as well as certain ethics and diversity criteria for admission into all accounting courses except BA317 and BA 321 that are open to all students with the appropriate prerequisites (BA 211 and BA 213 for BA 319 and BA 319 for BA 321).

c. Will any enrollment limitation be imposed? If so, please indicate the specific limitation and its rationale. How will students be selected if there are enrollment limitations?

The accounting program currently has enrollment limits in place because of resource constraints and accreditation requirements. Students entering the accounting program are limited to 90 students per year. Students are selected primarily on GPA across a series of nine freshman and sophomore level courses with consideration given to promotion of diverse backgrounds.

5. Accreditation of the Program

a. If applicable, identify any accrediting body or professional society that has established standards in the area in which the proposed program lies.

The American Association of Colleges of Business (AACSB) accredits colleges of business and accounting programs. The Oregon State Board of Accountancy establishes the educational requirements for accounting students seeking professional certification as Certified Public Accountants (CPAs) in the State of Oregon. The American Society of Certified Public Accountants prepares and administers the Uniform CPA Exam.

b. If applicable, does the proposed program meet professional accreditation standards? If it does not, in what particular area(s) does it appear to be deficient? What steps would be required to qualify the program for accreditation? By what date is it anticipated that the program will be fully accredited?

The Accounting Program at OSU is fully and separately accredited by the AACSB. The Program meets or exceeds all educational requirements set by the Oregon State Board of Accountancy as well as the educational guidelines recommended by the AICPA.

c. If the proposed program is a graduate program in which the institution offers an undergraduate program, is the undergraduate program accredited? If not, what would be required to qualify it for accreditation? If accreditation is a goal, what steps are being taken to achieve accreditation?

This proposal is limited to undergraduate accountancy. The undergraduate accountancy program at OSU is fully accredited by the AACSB.
Need

6. Evidence of Need

a. What evidence does the institution have of need for the program? Please be explicit. (Needs assessment information may be presented in the form of survey data; summaries of focus groups or interviews; documented requests for the program from students, faculty, external constituents, etc.)

We regularly solicit input on our program from our alumni and the firms that hire our students. During our annual “Meet the Firms” career fair for accounting students in October 2005 we asked the following question:

**Should the accounting program at Oregon State University be changed so that students receive an accounting degree?** Explanation: The Accounting Program is one of several options within the College of Business. Technically students completing the accounting program at OSU receive a degree in business rather than a degree in accounting.

We received thirty-one written responses to our question. Twenty-one responses were clearly positive and one response was clearly negative. The negative response was a concern that a student with a degree in accounting rather than a degree in business would be at a disadvantage if they applied for a non-accounting position. Even so, the accounting faculty believe that the benefits to having an accounting degree for those students wishing to enter the accounting profession far outweigh the cost to students taking accounting but wishing to take a non-accounting position. The remaining nine responses appear undecided.

The thirty-one responses are listed at the end of this proposal.

b. Identify statewide and institutional service-area employment needs the proposed program would assist in filling. Is there evidence of regional or national need for additional qualified individuals such as the proposed program would produce? If yes, please specify.

An identifiable need for accounting graduates is evidenced from the current nationwide demand for accounting graduates and the placement of OSU accounting program graduates. Accounting is the number one college major across the country over the last two years and the number one college major in terms of job offers. The American Institute of Public Accountant’s annual publication “The Supply of Accounting Graduates and the Demand for Public Accounting Recruits” (http://www.aicpa.org/members/div/career/edu/sagdpar.htm) notes that public accounting firms predict strong growth in hiring through 2008.

Two recent news releases document the demand for accounting graduates

1. **Class of 2006 revels in improved economy**

The Oregonian
Sunday, June 11, 2006
JANIE HAR

`Top 10 jobs for 2006 college graduates in the nation`

<table>
<thead>
<tr>
<th>Average salary offers</th>
<th>$48,517</th>
<th>$38,482</th>
<th>$46,335</th>
<th>$38,830</th>
<th>$50,365</th>
<th>$50,120</th>
<th>$48,109</th>
<th>$44,668</th>
<th>$30,377</th>
<th>$50,812</th>
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</thead>
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<tr>
<td>Accounting, private</td>
<td></td>
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<td>Management trainee</td>
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<td>Financial/treasury</td>
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<td>Project engineering</td>
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<td>Accounting, public</td>
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<td>Field engineering</td>
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</table>
Accounting is No. 1 job

Brenda Turner, an occupational economist with the Oregon Employment Department, says that in the next eight years, college graduates should expect the most job openings in business management, elementary and high school teaching and accounting.

Nationally, accounting counts as the No. 1 job among graduates, based on the number of offers made. Accounting firms and colleges chalk that up to the post-Enron Sarbanes-Oxley law passed by Congress in 2002, which boosted auditing requirements, as well as a general increase in business activity.

Heather Wilcox, a 23-year-old University of Oregon senior, will start as an auditor with KPMG this fall.

"It's the opening of my life, I guess," she says. "I don't have to worry about where I'm going."

Chuck Landers, an audit partner who heads up recruiting at KPMG's Portland office, says the company has snapped up about 40 of this year's college graduates, most of them as auditors.

In addition to demand, the supply of new accountants also has increased, he says. Students used to flock to finance jobs on Wall Street "and when the bubble crushed, we saw a lot of students going into accounting."

Janie Har: 503-221-8213; janiehar@news.oregonian.com

2. The Surprising No. 1 College Major

Job Outlook 2005 survey, conducted by the National Association of Colleges and Employers

Based on the number of college freshman who are making it their career choice, accounting is the new 'sexy' college major. Yes, accounting.

It's now the most in-demand major on college campuses, according to both AccountingWeb.com and the Job Outlook 2005 survey, conducted by the National Association of Colleges and Employers.

Why is it so popular? Academics say the numerous corporate accounting scandals over the last few years have piqued the interest of today's students. Add to that new regulations that are a result of those scandals, and the number of jobs, especially for auditors, has skyrocketed.

AccountingWeb.com cites these statistics from the Wall Street Journal:

- The number of accounting degrees awarded nationwide in 2003 jumped 11 percent from 2002.

- The largest accounting program in the nation, at Florida International University in Miami, saw a 43 percent increase in student enrollment between 2000 and 2003.

- The University of Michigan saw a 76 percent increase in accounting master's students over the past three years.

- The University of Illinois, one of the nation's biggest producers of accountants, saw a 66 percent increase in undergraduate accounting majors from 2001 to 2004.

"What this tells us is there's no such thing as bad publicity," Ira Solomon, head of the department of accountancy at the University of Illinois at Urbana-Champaign told AccountingWeb.com. "All the focus on accounting created a perception to students that accounting matters and is perhaps even sexy."

There's just one problem on the horizon: Accounting professors are retiring in droves, and there is no one to take their place. According to the American Accounting Association, there are more than twice as many faculty openings as there are applicants.

The top 10 most in-demand college majors (by number of offers reported):
Accounting $43,809  
Mechanical Engineering $51,046  
Economics/Finance (incl. banking) $42,802  
Business Administration/Management $39,448  
Civil Engineering $43,462  
Electrical/Electronics & Communications Engineering $52,009  
Marketing/Marketing Mgmt. (incl. mktg. research) $37,832  
Chemical Engineering $54,256  
Computer Science $51,292  
Industrial/Manufacturing Engineering $49,541

c. What are the numbers and characteristics of students to be served? What is the estimated number of graduates of the proposed program over the next five years? On what information are these projections based?

The program anticipates graduating ninety students in accounting over the next five years. Ninety has been determined to be the capacity of the accounting program by the COB given the college's budget.

d. Are there any other compelling reasons for offering the program?

Yes, accounting is singularly appropriate as a degree program because the program is accredited, is regulated by the State of Oregon and because it leads to professional certification.

e. Identify any special interest in the program on the part of local or state groups (e.g., business, industry, agriculture, professional groups).

The Oregon State Board of Accounting  
Large international public accounting firms such as KPMG, PricewaterhouseCoopers, Deloitte, and Ernst & Young.  
Large national and regional public accounting firms such as Moss Adams, Grant Thornton, and Perkins & Co.  
Medium to small public accounting firms such as Boldt, Carlisle & Smith, Aldrich Kilbrite & Tatone, Geffen Mesher, Harrigan, Price & Fronk, Jones & Roth and Mikunda, and Cottrell & Co.  
Large firms such as Hewlett-Packard, Nike, Intel, Boeing, Tektronix and Weyerhaeuser.  
Other organizations such as the Internal Revenue Service and the Oregon State Audits Division.

f. Discuss considerations given to making the complete program available for part-time, evening, weekend, and/or place bound students.

We have no plans at present to extend the accounting program as it exists today. There are many alternatives outside of OSU for students seeking part-time and/or off-time instruction in accounting. Our educational value comes from our students taking classes in cohorts, the individual attention we provide students and our focus on professionalism.

Outcomes

7. Program Evaluation

a. How will the institution determine the extent to which the academic program meets the objectives (section 2a) previously outlined? (Identify specific post-approval monitoring procedures and
outcome indicators to be used.)

We have extensive assessment and monitoring as part of our accreditation process including surveying former graduates, evaluating learning outcomes in each class, and continuous improvement processes.

b. How will the collected information be used to improve teaching and programs to enhance student learning?

We have a well-documented process for doing this in the COB.

8. Assessment of Student Learning

a. What methods will be used to assess student learning? How will student learning assessment be embedded in the curriculum?

Methods of student learning assessment are both course specific and program specific in the accounting program and therefore are embedded throughout our curriculum. Accounting learning requires an emphasis on problem solving in a professional business context. We integrate a broad assessment program of exams, homework assignments, contextual case studies, written assignments, team projects, presentations, professional activities and computer projects across our curriculum.

b. What specific methods or approaches will be used to assess graduate (completer) outcomes?

The COB currently does this through exit interviews and after-graduation surveys. The Accounting Program administers an entrance survey and holds yearly meetings with recruiters.

c. Is a licensure examination associated with this field of study?

Public accounting certification occurs after completion of 225 credits, successful passage of the Uniform Certified Public Accounting exam, and completion of one year of related work experience. Approximately 60% of our students pursue public accounting certification upon graduation. CPA exam pass rates in Oregon for 2004 (the latest available) are presented below.

<table>
<thead>
<tr>
<th>2004 CPA Exam Results</th>
<th>Number of Candidates</th>
<th>FAR</th>
<th>AUD</th>
<th>REG</th>
<th>BEC</th>
<th>All</th>
<th>None</th>
<th>Some</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Oregon</td>
<td>82</td>
<td>23.2</td>
<td>20.7</td>
<td>22</td>
<td>28</td>
<td>6.1</td>
<td>50</td>
<td>43.9</td>
</tr>
<tr>
<td>Portland State University</td>
<td>54</td>
<td>18.5</td>
<td>20.4</td>
<td>27.8</td>
<td>22.2</td>
<td>3.7</td>
<td>51.9</td>
<td>44.4</td>
</tr>
<tr>
<td>Oregon State University</td>
<td>59</td>
<td>32.2</td>
<td>33.9</td>
<td>28.8</td>
<td>28.8</td>
<td>8.5</td>
<td>37.3</td>
<td>54.2</td>
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<tr>
<td>Nationally</td>
<td>44,513</td>
<td>19.1</td>
<td>21.8</td>
<td>19.2</td>
<td>21.7</td>
<td>6.1</td>
<td>55.9</td>
<td>38</td>
</tr>
</tbody>
</table>

FAR = Financial Accounting and Reporting  
AUD = Auditing and Attestation  
REG = Regulation  
BEC = Business Environment and Concepts

Management accounting certification occurs after graduation from an accredited
accounting program, successful passing of the Certified Management Accounting exam and/or the Certified Financial Manager exam, and completion of two years of related work experience. Generally, less than 10% of our students pursue this certification.

Integration of Efforts

9. Similar Programs in the State

a. List all other closely related OUS programs.

The University of Oregon has an undergraduate accounting program leading to a degree in accounting.

Portland State University has an accounting option.

Western Oregon University, Southern Oregon University, and Eastern Oregon University have Business degree programs that offer accounting courses.

b. In what way, if any, will resources of other institutions (another OUS institution or institutions, community college, and/or private college/university) be shared in the proposed program? How will the program be complementary to, or cooperate with, an existing program or programs?

Resources of other institutions or resources shared with other programs will be unaffected by the creation of an accountancy degree because no changes are anticipated in the current accounting option.

c. Is there any projected impact on other institutions in terms of student enrollment and/or faculty workload?

This proposal is not intended to change the current accounting program at OSU. The accounting program at OSU does not intend to increase enrollments above its enrollment plan of 90 new students per year. Current demand for accounting education at OSU exceeds OSU's capacity to offer accounting education, a situation we do not expect to change in the near future. Therefore, no projected impacts on other OUS institutions or programs are anticipated.

Resources

10. Faculty

a. Identify program faculty, briefly describing each faculty member's expertise/specialization. Separate regular core faculty from faculty from other departments and adjuncts. Collect current vitae for all faculty, to be made available to reviewers upon request.

Regular Core Faculty:

Roger Graham, Professor
Financial Accounting, Advanced Accounting, Non-profit Accounting, Tax.

Carol Brown, Associate Professor
Accounting Information Systems, Managerial and Cost Accounting, Financial Accounting
Monica Banyi, Assistant Professor
Financial Accounting

Dennis Caplan, Assistant Professor
Managerial and Cost Accounting, Auditing

Jared Moore, Assistant Professor
Financial Accounting, Tax

Amy Bourne, Instructor
Financial Accounting

Adjunct Faculty:
Larry Brown, Retired Partner PriceWaterhouseCoopers LLP, Instructor
Financial Accounting, Auditing, Taxation

Robert Johnson, CPA, Instructor
Finance, Financial Accounting, Managerial and Cost Accounting

Mindy Perez, Instructor
Financial Accounting, Managerial and Cost Accounting

b. Estimate the number, rank, and background of new faculty members who would need to be added to initiate the proposed program in each of the first four years of the proposed program's operation (assuming the program develops as anticipated). What commitment does the institution make to meeting these needs?

No new faculty will be needed to initiate the proposed program, except to replace Assistant Professor Li Dang who resigned from OSU as of June 15 2006. We anticipate hiring a replacement for Li in early 2007.

c. Estimate the number and type of support staff needed in each of the first four years of the program.

No changes are expected in the number and type of support staff.

11. Reference Sources

a. Describe the adequacy of student and faculty access to library and department resources (including, but not limited to, printed media, electronically published materials, videotapes, motion pictures, CD-ROM and online databases, and sound files) that are relevant to the proposed program (e.g., if there is a recommended list of materials issued by the American Library Association or some other responsible group, indicate to what extent access to such holdings meets the requirements of the recommended list).

b. How much, if any, additional financial support will be required to bring access to such reference materials to an appropriate level? How does the institution plan to acquire these needed resources?

12. Facilities, Equipment, and Technology

a. What unique resources (in terms of buildings, laboratories, computer hardware/software, Internet or other online access, distributed-education capability, special equipment, and/or other materials) are necessary to the offering of a quality program in the field?

No unique resources are necessary although some resources are desired. For example,
classrooms in Bexell Hall could be more suitable to the study of accountancy and the availability of computerized databases will provide students the opportunity to research accounting standards.

b. What resources for facilities, equipment, and technology, beyond those now on hand, are necessary to offer this program? Be specific. How does the institution propose that these additional resources will be provided?

No resources other than those at hand are necessary. However, fundraising efforts are currently in process to raise funds for a dedicated accounting classroom and chaired faculty positions, and computerized databases.

13. If this is a graduate program, please suggest three to six potential external reviewers.

Not applicable

14. Budgetary Impact

a. On the “Budget Outline” sheet (available on the Forms and Guidelines Web site), please indicate the estimated cost of the program for the first four years of its operation (one page for each year). The “Budget Outline Instructions” form for filling out the Budget Outline is available on the Forms and Guidelines Web site, as well.

c. If federal or other grant funds are required to launch the program, describe the status of the grant application process and the likelihood of receiving such funding. What does the institution propose to do with the program upon termination of the grant(s)?

No federal or other grants are required to launch the program.

d. If the program will be implemented in such a way as to have little or minimal budgetary impact, please provide a narrative that outlines how resources are being allocated/reallocated in order that the resource demands of the new program are being met. For example, describe what new activities will cost and whether they will be financed or staffed by shifting of assignments within the budgetary unit or reallocation of resources within the institution. Specifically state which resources will be moved and how this will affect those programs losing resources. Will the allocation of going-level budget funds in support of the program have an adverse impact on any other institutional programs? If so, which program(s) and in what ways?

The accountancy degree program formalizes a current education program in the COB. Because the accounting option currently exists within the COB there are no new resource demands. No shifting of costs within the COB or within OSU are anticipated or requested. No adverse effects on other institutional programs are anticipated.
Should the accounting program at Oregon State University be changed so that students receive an accounting degree? Explanation: The Accounting Program is one of several options within the College of Business. Technically students completing the accounting program at OSU receive a degree in business rather than a degree in accounting.

A. Positive responses

1. I think we definitely need an accounting major. Perhaps what we need is a specified number of credits needed to be a major rather than an option. I think at this time accounting would be the only thing that would come close to qualifying for a major. I think even accounting should add a few credits for a major.

2. I believe that the establishment of "Majors" would be beneficial to the College. It would clearly define, for both the future employer and the students, the area of the interest.

3. I like the idea of having majors in Accounting, Finance and Information Management. I think if the majors can be established, maybe we could allow students to have dual majors. They can choose to have any combination of these three. I can see Accounting/Finance and Accounting/Information Management to be good combinations. This would also help students in the job market.

4. I support the Accounting major and any other major in the AFIM group that will allow our students to differentiate themselves from a generic degree in business, if no substantial extra costs are imposed on us. I often refer to the accounting option as an accounting major.

5. Having been in the position of screening and hiring a large number of IS and IS support professionals over the years there was often a built-in bias toward the traditional "Major." I don't know if the bias is still as significant today. Most of our position descriptions were written to require candidates to have a "major" in MIS or related fields. We often used candidate search businesses that used automated resume screening to select possible candidates from submissions. If the resume or cover letter did not use the word "Major" it generally did not make it through the top-level automated screening process. This does not mean that non-majors were not considered because they were-but only by specific referral or by manually screening. However, we generally had 200-300 "Major" candidates to choose from and often did not use manual screening to get others on the list.

6. If Options cause confusion, I would support Majors.

7. My $.02 worth would be to establish "majors". Having done college recruiting for Finance, Accounting and Supply Chain graduates, over many years at HP, my experience has been that most recruiters understand the concept of a "major" or, possibly, a "concentration", as providing better clarity regarding the graduate's principal field of study. While most of us who recruited regularly at OSU understood the meaning of "option", it doesn't seem to me to be as descriptive as "major" or "concentration".

8. Yes, if the objective is to provide more accounting courses. Or, to take current courses and spread them out over multiple terms, covering more topics with greater depth. For example, providing more than one accounting information technology class. However, I feel that the other business curriculum that is currently required should remain a requirement for the accounting degree. If this made the required curriculum for the accounting degree too lengthy for students to also complete a minor, then that requirement should be dropped.

9. An accounting degree would provide much more brand equity for graduates. This is something that definitely should be done.

10. I think it's a great initiative. The accounting department at OSU is in my opinion the best within the College of Business, but isn't innately respected due to the mediocre reputation of the overall college. Establishing accounting as a full major would lend credibility to the program and be a more attractive option for young students and incoming freshman. As is, accounting students end up with a FAR more valuable degree than the other COB options, and even most full majors around the University.

A tangible commitment would have to be made, however, to improving the facilities/faculty/programs/curriculum in order to make real change. Simply defining accounting as a major, without raising the level of the Department's overall quality would be
counterproductive and might damage the program's reputation.

11. I think it would be easier for graduates to communicate their degree to employers if they could say "B.S. in Accounting" vs. "B.S. in Business Administration with an Option in Accounting". I think that the latter is sometimes confusing to people that are unfamiliar with the OSU accounting program.

12. Yes... I think this would help to set OSU accounting grads apart from the other school.

13. Yes - I know I would have preferred receiving an accounting degree versus a business degree with an accounting option. For those that want to specialize in accounting, it makes the graduate more marketable if the degree is specific to a particular field.

14. I think accounting should be established as a major. As a recent graduate, I know I would have appreciated having an accounting degree. It seems it would more distinguishing for the accounting graduates.

15. It's a great way to make the OSU degree stand out in comparison. However, it seems as though it then removes other career options that come along with having a general business degree down the road if somebody changes their mind and doesn't like accounting.

16. I think accounting should be established as a major. As a recent graduate, I know I would have appreciated having an accounting degree. It seems it would more distinguishing for the accounting graduates.

Neutral or Non-Committal Responses

1. I still have not decided what I think about the accounting-specific degree. I guess I'd need to know more about it to formulate and opinion. However, if it decreased the current flexibility of the program, or the ability to pair accounting with another option, I'd bet that it wouldn't go over very well. Employers generally look at a resume instead of a degree anyway - and the resume can list every option.

2. It seems like later down the line this might be important as the Business Administration with an Accounting Option could sound different to some, but it seems for everyone's first job it doesn't matter. So to that point it doesn't seem like it matters. However, if this required some more accounting classes to get to that point (maybe some systems or more advanced classes) then maybe this would be beneficial.

3. I'm indifferent... Ok to do if there is a real of perceived benefit in isolating "Accounting" as a
dedicated degree. As a private employer, however, I would not support such a proposal if it ultimately leads to a need or requirement for a 5th year to be eligible to graduate with a degree in accounting. The 4-year "private" option should be better marketed as a competitive advantage by the Accounting Department.

4. I don't think we would differentiate between an accounting degree and an accounting concentration. The required course work for either classification is what is important.

5. Response: I would think this would be marketplace question. If the market would feel better about have an "Accounting Degree" and it would better help the student's chances of getting a job, I would think it is a good idea. To me, it seems like industry and the public accounting firms know what that degree really means and it has no effect on them getting a job. If it was found to affect them, I would think that the change would be a good idea. The flip side may be that if the student chooses to leave the accounting profession, having a "business degree" might help them more than an "accounting degree"?

6. Looking at this from the perspective of an accountant, as long as the proposed accounting major still requires a number of different business courses as prerequisites, I think an official accounting degree would be beneficial. Although I never thought I'd apply what was taught at the time, I've found that I do incorporate things from marketing, finance and even management in my daily work. As an auditor, the relatively broad knowledge base I developed while working toward my business degree has helped me communicate with clients and give me a better understanding of their businesses.

On the other hand, I'm afraid that if a graduate applied for a non-accounting position somewhere, potential employers might assume that he/she doesn't possess the same qualifications and knowledge as someone with a business degree.

Finally, whenever I'm asked what I went to school for, I say I was an accounting major because it's easier than explaining "business major with concentrations in both accounting and finance."

7. I'm not sure what the difference in the requirements would be in this distinction, but I believe that accounting is a more credentialed profession with the CPA designation. As a result I think an accounting specific major to differentiate from other general business degrees would be appropriate. I don't believe that this would have any impact on our hiring of students from OSU, unless there were changes to the accounting course load.

8. It wouldn't hurt, but I don't think it necessarily will make the students better hires - unless they have to take more accounting courses, of course.

9. I probably have more questions than answers for this one. What are the pro's and con's of both alternatives (i.e. concentration vs. major)? Would this have any impact on the number of students who could study accounting at OSU? Would the accounting major allow OSU to offer a more specific five year program for its students, including MIS, software application, and verbal and written communication skill training? How would the proposed change affect the accreditation status or overall funding for the department?

Negative Response

1. I don't believe that the program should be changed so that students receive an accounting degree. Graduating with a degree in business with an option in accounting allows students to be seen as well-rounded individuals. Potential employers are willing to place students in a wider variety of jobs with a business degree than with an accounting degree. Before starting with , I temped for almost a year after graduating. My temp agency placed me in a wider variety of jobs because of my degree and my experience. For me, the appeal of a more focused title is outweighed by the lost opportunities.

An Accountancy degree aligns with OSU's land grant status and its mission to educate the citizens and workforce of Oregon, OSU's focus on professional programs, and OSU's strategic plan. Accounting graduates are an identifiable need for the State of Oregon that fits within OSU's objective to "help attract and invest the public and private resources necessary to build academic programs and infrastructure that address the emerging economic and
## Category I Proposal Budget Outline

Estimated Costs and Sources of Funds for the 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. See "Budget Outline Instructions" on the OUS Forms and Guidelines Web site: www.ous.edu/aca/aca-forms.html

**Institution:** Oregon State University

**Category I Proposal Name:** Proposal to offer a Bachelor of Science in Accountancy

**Academic Year:** 2006-07  **Operating Year:** 2006-07

Completed by: Raymond Brooks  *(indicate 1st, 2nd, 3rd, or 4th year--prepare one page for each)*

### Column A Column B Column C Column D Column E Column F Column G

<table>
<thead>
<tr>
<th>From Current Budgetary Unit</th>
<th>Institutional Reallocation from Other Budgetary Unit</th>
<th>From Special State Appropriation Request</th>
<th>From Federal Funds &amp; Other Grants/Contracts</th>
<th>From Fees, Sales, &amp; Other Income</th>
<th>Endowment</th>
<th>LINE ITEM TOTAL</th>
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</thead>
<tbody>
<tr>
<td>FTE</td>
<td>Dept</td>
<td>College</td>
<td>Percentage of Total</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

**GRAND TOTALS:**

**Percentage of Total: 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%**

See current OPE tables at http://oregonstate.edu/dept/budgets/budghandables.htm
Instructions for Filling Out the Budget Outline

Whose viewpoint?
The Budget Outline is intended to show the budgetary impact resulting from offering the new program. This table should be completed from the viewpoint of the budgetary unit that will be responsible for the program. Determine what the budgetary unit will be doing (in terms of new or additional activities) that it is not now doing and show what these activities will cost — whether financed and staffed by shifting of assignments within the budgetary unit; reallocation of resources within the institution; special appropriation of the legislature; or gift, grant, or other funds.

No additional resources needed?
If the program is simply a rearrangement of courses already being offered, relying on access to library resources available for other programs, with no requirements for new or additional specialized facilities, equipment, or technology, and with no increase or decrease in students served by the budgetary unit responsible for the program, the budgetary impact would be near zero and should be so reported in the table.

Additional resources needed?
If FTE faculty or support staff assignment to the budgetary unit must be increased to handle an increased workload as a result of the new program (or to provide added competencies), indicate the total resources required to handle the new activities and workload (e.g., additional sections of existing courses) by specifying: (1) how much of this total figure is from reassignment within the budgetary unit (Column A), and (2) how much is from resources new to the budgetary unit (Columns B-E). Please provide line item totals in Column F.
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: 8/10/06
Margaret Mellinger
Subject Librarian

Laurel Kristick
Head of Collection Development

Karyle Butcher
University Librarian

Margaret Mellinger
Signature

Laurel Kristick
Signature

Karyle Butcher
Signature
Oregon State University Libraries
Evaluation of the Collection Supporting:
Proposal to offer a Bachelor of Science in Accountancy

Oregon State University
College of Business
Department of Accounting, Finance and Information Systems

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
From: Shellhammer, Tom  
Sent: Thursday, November 16, 2006 12:02 AM  
To: Lee, John Walter - ONID  
Cc: Shellhammer, Gina; Brooks, Raymond M - COB  
Subject: CAT I Proposal for BS in Accountancy  

John:

The Budgets and Fiscal Planning Committee met on Monday, November 13 to discuss the proposal from the College of Business to offer a Bachelor of Science in Accountancy. Our committee had no objections to this proposal and we fully support it.

Best regards,

Tom

Thomas H. Shellhammer, Ph.D.  
Nor'Wester Professor of Fermentation Science  
Associate Professor of Brewing and Food Engineering  
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