**BYU Hawaii Curriculum Proposal Number 10-04**

**Section 1 - Approvals**

Name of Proposal: AccountingCorrectionOfMinorCoursess-1stTerm2010

Submitted by: Kevin Kimball  Signature: [Signature]

Date: 4/5/2010

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Recommendation/Signature</th>
<th>Date</th>
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<tbody>
<tr>
<td>Faculty Vote: For 4, Against 0, Abstain 0, Absent 0</td>
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<tr>
<td>1. Approved by Department</td>
<td>Signature:</td>
<td>5/6/10</td>
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<tr>
<td>Chair: Kevin Kimball</td>
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<td>2. Approved by College</td>
<td>Signature:</td>
<td>5/7/10</td>
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<td>Dean: Glade Tew</td>
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<td>3. Reviewed by LAS (if new resources are requested)</td>
<td>Signature:</td>
<td>Not Applicable</td>
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<td>LAS: Douglas Bates</td>
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<td>4. Approved by General Education (if any GE course is affected)</td>
<td>Signature:</td>
<td>Not Applicable</td>
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<tr>
<td>GE: Beth Haynes</td>
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<td>5. Approved by University Curriculum Committee</td>
<td>Signature:</td>
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<td>UCC: Douglas Bates</td>
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<td>6. Approved by Academic Council</td>
<td>Signature:</td>
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<td>AVP: Max Checketts</td>
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<td>7. Approved by the President's Council (for new programs)</td>
<td>Signature:</td>
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<td>Pres: Steven Wheelwright</td>
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Section 2 – Overview (Support)

Summary:

Request
In 2009, we added two, introductory-level, required accounting courses (ACCT 232A and ACCT 232B), to our accounting major. When this change was made, we forgot to update the required courses for our accounting minor. This proposal requests that ACCT 232A and ACCT 232B be added to our accounting minor to align it properly with our accounting major.

Impact
Our accounting minor will increase from the current 18 credit hours to 21 credit hours. We do not feel this will have any significant impact on the course loads of our accounting professors or on the loads of other business-related professors.
Section 4 – Course Proposal

This is a request to change the required courses for a minor in accounting.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: Not applicable

Course Number: Not applicable

Catalog Entry (50-word recommended maximum):

<table>
<thead>
<tr>
<th>ACCOUNTING MINOR (21 HOURS)</th>
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<tr>
<td>Required courses (18 hours)</td>
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</table>

- ACCT 201 Introduction to Financial Accounting (3)
- ACCT 203 Introduction to Managerial Accounting (3)
- ACCT 232A The Mathematics of Finance (1.5)
- ACCT 232B Finance and Accounting Software Applications (1.5)
- ACCT 301 Intermediate Accounting I (3)
- ACCT 302 Intermediate Accounting II (3)
- ACCT 312 Managerial Accounting (3)

MINOR Electives—Select one (3 hours)

- ACCT 321 Federal Tax-Individuals (3)
- ACCT 356 Accounting Information Systems (3)
- ACCT 365 Auditing (3)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
ACCOUNTING MINOR (18 HOURS)

Required courses (15 hours)

- ACCT 201 Introduction to Financial Accounting (3)
- ACCT 203 Introduction to Managerial Accounting (3)
- ACCT 301 Intermediate Accounting I (3)
- ACCT 302 Intermediate Accounting II (3)
- ACCT 312 Managerial Accounting (3)

MINOR Electives—Select one (3 hours)

- ACCT 321 Federal Tax-Individuals (3)
- ACCT 356 Accounting Information Systems (3)
- ACCT 365 Auditing (3)
NEW CATALOG DESCRIPTION

PLEASE USE THE FOLLOWING DESCRIPTION OF OUR ACCOUNTING MINOR TO COMPLETELY REPLACE THE OLD CATALOG DESCRIPTION AS PROVIDED ON THE PRIOR PAGE OF THIS PROPOSAL.

ACCOUNTING MINOR (21 HOURS)

Required courses (18 hours)

- ACCT 201 Introduction to Financial Accounting (3)
- ACCT 203 Introduction to Managerial Accounting (3)
- ACCT 232A The Mathematics of Finance (1.5)
- ACCT 232B Finance and Accounting Software Applications (1.5)
- ACCT 301 Intermediate Accounting I (3)
- ACCT 302 Intermediate Accounting II (3)
- ACCT 312 Managerial Accounting (3)

MINOR Electives—Select one (3 hours)

- ACCT 321 Federal Tax-Individuals (3)
- ACCT 356 Accounting Information Systems (3)
- ACCT 365 Auditing (3)