# **Summary of Proposed Curriculum Revisions**

Ouachita Baptist University March 2021

The faculty **approved** these curriculum revisions at a faculty meeting on March 25, 2021.

### Business | Humanities | Social Sciences

The short form notation indicates informational level curriculum revisions submitted on the Curriculum and Academic Standards Committee's short form, which addresses course title changes, course time offering changes, and non-substantive changes to course content and/or descriptions. These short form revisions will NOT be brought to the faculty for discussion or a vote, unless questions are raised before the faculty meeting.

### **Business**

	Proposed Changes
Accounting and Finance	<ul> <li>Change course title and description for ACCT 2013 Principles of Accounting I;</li> <li>Change course title and description for ACCT 2023 Principles of Accounting II;</li> <li>Remove ACCT 2023 as prerequisite for ACCT 3013 Intermediate Accounting I;</li> <li>Edit typical four-year program worksheet for Accounting students to show Principles of Financial Accounting and Principles of Managerial Accounting in the first year; move Intermediate Accounting I and Intermediate Accounting II to the second year; move Bible Survey and Bible Interpretation to the second year; move Legal Environment of Business and Scientific Connections to the third year;</li> <li>Modify offering schedule of ACCT 2013 and 2023. Offer two sections of both classes during the fall and spring semesters, rather than four sections of ACCT 2013 in the fall and four sections of ACCT 2023 in the spring.</li> </ul>
	Rationale Accounting majors have little wiggle room in their schedules. Those who pursue the 150 hours required for CPA certification are particularly limited. Moving the first four accounting courses up a year will allow students more flexibility in scheduling during their last two years. Additionally, accounting firms sometimes offer semester-long internships, but it is difficult for Ouachita students to participate under the current structure.
	Moving the first four courses up would also allow Accounting students to get started earlier in their major, which could help with student retention. (Note: A student who would be better suited by waiting until their second year to start the accounting courses could still do so.)
	We currently offer four sections of ACCT 2013 and no sections of ACCT 2023 in the fall, and vice-versa in the spring. Splitting the sections into a 2 + 2 rotation will help with student scheduling and faculty load. Currently, transfer students who arrive mid-year can be at a

disadvantage. Also, a student who fails a class is required to wait for a retake. Additionally, with the proposed plan, first-year students would have an added option when building a schedule in their second semester.

The removal of ACCT 2023 as a prerequisite for ACCT 3013 would offer additional flexibility. The overlapping content occurs at the beginning of ACCT 2023 and end of ACCT 3013. A student enrolled in both would therefore not be at a disadvantage. (Note: Our preference is that students still take ACCT 2013 and ACCT 2023 before ACCT 3013. However, we propose that the formal prerequisite be removed to accommodate students who don't decide to major in accounting until their second year.)

The name changes serve at least two purposes. First, many other schools, including Harding and John Brown, have adopted these labels. Changing the course names makes us more current with our competitors. Second, the name change helps with the restructured offering schedule. A student might be less inclined to take ACCT 2013 in the spring if ACCT 2023 is assumed to be a continuation of ACCT 2013. (It's not.) The proposed names should help buffer that obstacle and better represent the actual course content.

#### **Catalog Entry**

(p.53) Business Core

ACCT 2013 Principles of Financial Accounting ACCT 2023 Principles of Managerial Accounting BUAD 2033 Statistics for Business & Economics MGMT 2053 Business Communications

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(p.54) <last paragraph before listing of Accounting courses>: Additionally, accounting majors must earn a 2.000 GPA in the major and have at least 30 hours of "C" or higher in the major.

(p.54) Typical 4-Year Program worksheet: please see below.

(p.57) Typical 4-Year Program worksheet for Business Administration: in Fall year 2, change Principles of Accounting I to Principles of Financial Accounting; in Spring year 2, change Principles of Accounting II to Principles of Managerial Accounting

(p.58) Requirements for Minors

For Accounting heading, change to "Accounting Minor (non-business majors only)" For Accounting, Business Administration, and Entrepreneurship minors, change Principles of Accounting I to Principles

of Financial Accounting

For Accounting and Business Administration minors, change Principles of Accounting II to Principles of Managerial

(p.59) **ACCT 2013. Principles of Financial Accounting**. Basic principles of accounting for business entities. Covers the accounting cycle with an emphasis on financial statement preparation. A study of General Accepted Accounting Principles applied to cash, receivables, inventory valuation, fixed assets, liabilities, and equity. **Fall, Spring.** 

(p.59) **ACCT 2023. Principles of Managerial Accounting**. Management use of financial accounting data for planning and control; theories and practice of costs; and analysis of accounting data for decision making. Study of cash flows, financial statement analysis, cost concepts and principles. Study of cost systems and cost-volume-profit analysis, evaluating performance through variable costs, budgeting and performance measurement, and alternative decisions including capital budgeting decisions. Prerequisite: ACCT 2013. Fall, Spring.

(p.59) **ACCT 3013. Intermediate Accounting I.** Study of advanced accounting theory for the balance sheet accounts, covering current assets, current liabilities, investments, and present-value accounting. Prerequisite: ACCT 2013. **Fall.** 

## Humanities

Spanish	<ul> <li>Proposed Changes Add three hours of upper-level, elective credit to the Spanish major requirement, which will bring the total for the Spanish Major to 31 hours. </li> <li>Rationale The results of our senior assessment tool indicate that our majors would benefit from additional practice on oral and written communication. This additional course will help our programs effectiveness in achieving our target student learning outcomes. </li> <li>Catalog Entry Requirements for a major in Spanish: At least thirty-one hours in Spanish including SPAN 3123, SPAN 3133, SPAN 4133, SPAN 4601, and nine additional hours at the 3000 or 4000 level.</li></ul>
Spanish	Proposed ChangesDelete the following courses:3143 Spanish Reading: Short Stories3163 Linguistics4003 Latino Literature in the U.S.4013 Spanish Literature to 17004023 Spanish Literature from 1700 to present4753 Introduction to Spanish-English TranslationRationaleThe content of these courses, all of which are electives in the major, can be covered in the 4703-4793Topical Seminars.
Spanish Short Form	<ul> <li>Proposed Changes         <ul> <li>Change the following course titles and numbers:                 <ul></ul></li></ul></li></ul>
	<b>Catalog Entry</b> 3123. Cultural Conversations Training in the art of composition and in diction and conversation for students wishing to

acquire fluency in the spoken language. Prerequisite: SPAN 2043 or consent of instructor. **Fall**.

### 3133. Written Expressions

Designed to give training in the elements of advanced grammar, including contextualized work in compositions and written exercises. Prerequisite: SPAN 2043 or consent of instructor. **Fall.** 

#### 3703-3793 Topical Seminar

This seminar will vary by semester, with one of the following titles listed: (1) Literature (fiction, poetry, and/or non-fiction of any historical period or geographical region); (2) Linguistics (phonology, syntax, semantics, or any other topic related to linguistics); (3) Culture (film, drama, literature, photography, translations, or other interdisciplinary topics). [CWS] **Fall, Spring**.

4133. Civilizations of the Spanish Speaking World.

Students will study the history, culture, and geography of Spain, Latin America, and Hispanics in the USA as reflected in artistic production and political thought. Prerequisites: SPAN 3123 and SPAN 3133, or consent of instructor. **Spring**.

### **Social Sciences**

Political Science	<b>Proposed Change</b> Change the time offering of PSCI 3070 Washington Seminar Preparation from Fall to Fall of even numbered years.
<mark>Short Form</mark>	<b>Rationale</b> Offering this course every other year to coincide with mid-term and presidential elections would allow the department to promote the course between offerings. Also, election year subject matter would be more appealing to students.
	<b>Catalog Entry</b> PSCI 3070 Washington Seminar Preparation An in-depth topical study and analysis of American national political institutions and processes. Serves as academic preparation for PSCI 3073, the capstone trip to Washington, D.C. Fall of even numbered years.
Political Science <mark>Short Form</mark>	<b>Proposed Change</b> Change the time offering of PSCI 3073 Washington Seminar from winter to winter of odd numbered years.
	<b>Rationale</b> This time offering change coordinates with the proposed time offering change for PSCI 3070 Washington Seminar Preparation, which is a prerequisite to this course.
	<b>Catalog Entry</b> PSCI 3073 Washington Seminar A learning experience in Washington, D.C. that explores the American national political institutions and processes covered in PSCI 3070. Prerequisite: PSCI 3070. Winter of odd numbered years.