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Council on Academic Affairs

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Agenda for the January 15, 2004 CAA Meeting

- Items approved:** 04-02, FIN 3300, Fundamentals of Financial and Tax Planning (New Course)
04-03, FIN 4220, Applied Securities Analysis (New Course)
04-04, FIN 4300, Retirement and Estate Planning (Revised Course)
04-05, Finance Major Revision
04-06, Advertising Interdisciplinary Minor Revision
04-07, ACC 3900, Accounting Information Systems (New Course)
04-08, ACC 4400, Federal Income Taxation I (Revised Course)
04-09, ACC 4700, Auditing and Assurance Services (New Course)
04-10, Accounting (B.S. in Business) Program Revision
04-11, COS 4860, Facilitating Learning and Project Groups (New Course)
04-12, COS 4870, Developing Critical Thinking in the Workplace (New Course)
04-13, COS 4880, Productive Work Teams (New Course)
04-14, COS 4890, Accelerated Learning and Training (New Course)
04-15, Career and Organizational Studies Program Revision
- Items Pending:** 04-01, HON 1191, Honors First-Year Seminar (New Course)
04-16, Revision to Internal Governing Policy 45 -- Grade Appeals
04-17, Format for the IBHE Program Review
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Council on Academic Affairs Minutes

January 22, 2004

The January 22, 2004 meeting of the Council on Academic Affairs was held at 2:02 p.m. in Booth Library Conference Room 4440.

Members present: Dr. Bock, Dr. Dietz, Ms. Dilworth, Dr. Fewell, Dr. Helsel, Dr. Methven, Dr. Reid, Ms. Sartore, Ms. Sterling, and Dr. Tidwell.

Staff present: Dr. Herrington-Perry, Dr. Lord, and Ms. Fopay.

Guests present: Dr. Augustine, Dean, Graduate School; Dr. Boldrey, School of Technology; Dr. Hawkins, School of Technology; Dr. Jordan-Wasner, School of Business; Dr. Monippallil, School of Business; Dr. Palmer, School of Business; Dr. Wayland, School of Business; Dr. Whitaker, School of Business; Dr. Woodley, School of Technology; Mr. Brinkmeyer, EIU Alumnus; Mr. McAuliffe, *Daily Eastern News*; Mr. McGrady, School of Business; and Ms. Peryam, *Daily Eastern News*

I. Minutes

The minutes of January 15, 2004 were approved as written.

II. Communications:

1. Academic Waiver Reports for December 2003 from the College of Arts & Humanities, College of Education & Professional Studies, and College of Sciences.
Dr. Methven will contact the College of Arts & Humanities and the College of Education & Professional Studies regarding a few waivers that council members questioned at the meeting.
2. January 16, 2004 memorandum from Dr. Karla Sanders, Center for Academic Support & Achievement, to Provost Lord concerning the February 4, 2004 Assessment Forum with Dr. Trudy Banta.

III. Committee Reports

1. Dr. Dietz presented the Ad Hoc Sub-Committee on Elections transition plan for the election process. According to the material that she shared with the council, the plan is to bring CAA elections in compliance with the new CAA bylaws concerning CAA membership.

Council members discussed the plan and requested some minor editorial revisions be made to it. Dr. Dietz agreed to make the revisions and will submit the plan to Faculty Senate.

Dr. Tidwell moved and Dr. Bock seconded to accept the plan.

The motion passed unanimously.

2. Dr. Tidwell mentioned that the Intercollegiate Athletic Task Force will hold several hearings to announce its recommendations. Dr. Tidwell shared the hearings dates and indicated that the hearings will be open to the public.

IV. Items Added to the Agenda:

None at this time.

V. Items Acted Upon.

1. 04-02, FIN 3300, Fundamentals of Financial and Tax Planning (New Course)

Dr. Wayland presented the proposal and answered questions of the council. The motion passed unanimously.

The proposal was approved, effective Spring 2005.

FIN 3300. Fundamentals of Financial and Tax Planning. (3-0-3) S. FIN & TAX PLAN An introduction to the financial and tax planning process. Prerequisites: Admission to the School of Business and BUS 3710, or permission of the Associate Chair.

2. 04-03, FIN 4220, Applied Securities Analysis (New Course)

Dr. Wayland presented the proposal and answered questions of the council. Council members requested that minor revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004.

FIN 4220. Applied Securities Analysis. (3-0-3) F, S. Applied Sec An. An integration of investment and portfolio management concepts with applications to real-time portfolio management. Students research, recommend, and execute buy/sell orders. Topics include analyst research, research report writing, portfolio manager decision-making, and development of skills to recognize anomalies in security markets. Prerequisites: FIN 3720, FIN 3730, admission to the School of Business, and permission of the instructor.

3. 04-04, FIN 4300, Retirement and Estate Planning (Revised Course)

Dr. Wayland presented the proposal and answered questions of the council. The motion passed unanimously.

The proposal was approved, effective Spring 2005.

FIN 4300. Retirement and Estate Planning. (3-0-3) S. RET & EST PLAN. An integration of the financial planning process, concepts and applications into structuring planning for retirement and the transfer of assets through a will, or trusts and gifts. Prerequisites: Admission to the School of Business and BUS 3710, or permission of the Associate Chair.

4. 04-05, Finance Major Revision

Dr. Wayland presented the proposal and answered questions of the council. Council members requested that a minor revision be made to the proposal. The motion passed unanimously.

This item (**See Attachment A**), with revisions, was approved, effective Fall 2004.

5. 04-06, Advertising Interdisciplinary Minor Revision

Dr. Wayland presented the proposal and answered questions of the council. The motion passed unanimously.

This item (**See Attachment B**) was approved, effective Fall 2004.

6. 04-07, ACC 3900, Accounting Information Systems (New Course)

Dr. Wayland presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004. **Note:** ACC 3900 **deletes ACC 3100.**

ACC 3900. Accounting Information Systems. (3-0-3) F, S. Acc Info Sys. Accounting systems concepts, design, information needs and flows. Special emphasis on accounting internal controls. Includes coverage of transaction processing cycles, general ledger accounting architecture, relational databases, data modeling and database design, e-commerce and EDI, computer-based accounting information system control, computer accounting fraud and security, and the effects of accounting information technology on organizations. Prerequisites: MAT 2110G and MAT 2120G with grades of C or better; ACC 3200 and ACC 3300 with grades of C or better; admission to the School of Business, or permission of Associate Chair. No credit for students who successfully completed ACC 3100 or its equivalent. Students are strongly advised to take ACC 3250 and ACC 3900 concurrently. WI

7. 04-08, ACC 4400, Federal Income Taxation I (Revised Course)

Dr. Wayland presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004.

ACC 4400. Federal Income Taxation I. (3-0-3) F, S. Fed Tax I. This is the first of two courses on federal income tax accounting under the latest amendments to the Internal Revenue Code. This course focuses on the income taxation of individuals and sole proprietorships. Topics include regulatory framework and legal liability of accountants, determination of gross income, deductions, and computation of tax liability, payment procedures, and tax planning. Students who plan to take the Uniform CPA Examination should take this course and ACC 4800. Prerequisites: ACC 3250, ACC 3900, BUS 3710, each with a grade of C or better; admission to the Accounting Program, or permission of the Associate Chair.

8. 04-09, ACC 4700, Auditing and Assurance Services (New Course)

Dr. Wayland presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004. **Note:** ACC 4700 **deletes ACC 4600.**

ACC 4700 Auditing and Assurance Services. (3-0-3) F, S. Audit. This is the first of two integrated courses on auditing and assurance standards and practices. This course focuses on the audit function, nature and scope of audit engagement, professional auditing standards and procedures, assessment of engagement risk, planning for audit, and analysis of internal control. No credit will be granted for students who have completed ACC 4600 or its equivalent with a grade of C or better. Students who plan to take the Uniform CPA Examination should take this course and ACC 5400. Prerequisites: ACC 3250 and ACC 3900, each with a grade of C or better; admission to the Accounting Program, or permission of associate chair, School of Business.

9 04-10, Accounting (BS in Business) Program Revision

Dr. Wayland presented the proposal and answered questions of the council. The motion passed unanimously.

This item (**See Attachment C**) was approved, effective Fall 2004.

10. 04-11, COS 4860, Facilitating Learning and Project Groups (New Course)

Dr. Hawkins presented the proposal and answered questions of the council. The Council requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004.

COS 4860 Facilitating Learning and Project Groups. (3-0-3) F, S, SU. GpFacilitation. People at all organizational levels accomplish their work alongside and through others. A fundamental workplace competency is the capacity to facilitate learning and project groups. Participants will practice facilitation principles and strategies, including how to deal with common facilitation problems. WI

11. 04-12, COS 4870, Developing Critical Thinking in the Workplace (New Course)

Dr. Hawkins presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Fall 2004.

COS 4870. Developing Critical Thinking in the Workplace. (3-0-3) F, S, SU. Dev CT/Workplace. People in the workplace are increasingly expected to think critically about their work rather than simply follow a supervisor's instructions. Participants will explore and apply principles of critical thinking to the workplace, classroom, and training room. WI

12. 04-13, COS 4880, Productive Work Teams (New Course)

Dr. Boldrey presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal, with revisions, was approved, effective Summer 2004.

COS 4880 Productive Work Teams. (3-0-3) F, S, & SU. Prod. Work Teams. The multiple roles and responsibilities needed to function effectively in productive work teams are stressed by being a member of class teams and studying teams. This highly experiential, research-based, and applications-oriented course emphasizes assessment of self, team effectiveness, and organizational readiness for teams.

13. 04-14, COS 4890, Accelerated Learning and Training (New Course)

Dr. Boldrey presented the proposal and answered questions of the council. Council members requested that revisions be made to the proposal. The motion passed unanimously.

The proposal was approved, effective Fall 2004.

COS 4890 Accelerated Learning and Training. (3-0-3) F, S, SU. Accel Lrn & Trng. This researched-based, applications-oriented, highly experiential course connects research to practice by using accelerated learning (AL) principles to accelerate learning and training. Proven AL methods are practiced in the class. Brain-based research, learning theory, and AL best practices are used as the basis for designing and facilitating learning.

14. 04-15, Career and Organizational Studies Program Revision

Dr. Woodley presented the proposal and answered questions of the council. According to Dr. Woodley, the Career and Organizational Studies (COS) Program generally caters to nontraditional students. There was discussion that the program is similar to the Board of Trustees (BOT) program in that sense and how difficult it is for nontraditional students to complete the foreign language requirement. The BOT program no longer has a foreign language requirement. The council members debated whether the elimination of the requirement would have a negative impact on the students in the COS program.

The motion passed with the following vote:

Yes: Bock, Dietz, Dilworth, Fewell, Helsel, Methven, Sartore
No: None
Abstain: Reid, Tidwell

This item was approved, effective Fall 2004.

Career and Organizational Studies Program Requirements
120 s.h. total
40 s.h. Jr./Sr. level
56 s.h. Senior Institution
EIU General Education Requirements
EIU Senior Seminar
Maintain a 2.0 GPA

Core Course Requirements
 COS 4810, 4820 and 4830
~~Foreign Language~~
~~2-years in high school or two~~
~~college-level courses~~

Dr. Fewell left the meeting.

At this point, Ms. Sartore noted that she would need to leave the meeting early. As a result, the council would lose its quorum and would not be able to act on the two remaining agenda items, 04-16 and 04-17. Dean Augustine, who was scheduled to discuss agenda item 04-16, mentioned that he would not be available to attend the next CAA meeting scheduled for January 29, 2004. He did not know his availability for future meetings and would have to get back to the council.

Dr. Dietz moved and Dr. Tidwell seconded to postpone agenda items 04-16 and 04-17. The council voted unanimously to accept this motion.

- Agenda item 04-16, Revision to Internal Governing Policy 45 -- Grade Appeals, will be postponed to a future meeting. That date has not been determined.
- Agenda item 04-17, Format for the IBHE Program Review, will be postponed until the January 29, 2004 CAA meeting.

The meeting adjourned at 3:17 p.m.

--Minutes prepared by Janet Fopay, Recording Secretary

The current agenda and all CAA council minutes are available on the web at <http://www.eiu.edu/~eiucaa/>. In addition, an electronic course library is available at <http://www.edu.edu/~eiucaa/elibrary/>.

***** ANNOUNCEMENT OF NEXT MEETING *****
 Thursday, January 29, 2004
 Conference Room 4440 - Booth Library @ 2:00 p.m.

Agenda

1. 04-01, HON 1191, Honors First-Year Seminar (New Course)
2. 04-17, Format for the IBHE Program Review

Approved Executive Actions:

BAS

Effective Fall 2004

1. Change the name of the *Graphic Communication concentration* in the B.S. in Industrial Technology major to **Digital Printing, Imaging, and Web Technology**.
2. Revise the prerequisites for **ACC 3200**.

From: Prerequisites: Admission to the School of Business or permission of the associate chair, School of Business. Students are strongly advised to take ACC 3100 and ACC 3200 concurrently.

To: Prerequisites: Admission to the School of Business or permission of the Associate Chair. Students are strongly advised to take ACC 3200 and ACC 3300 concurrently.

3. Revise the course description and prerequisites for **ACC 3250**.

From: This course is a continuation of ACC 3200. Investment, liabilities, and equities are examined. Complex problems in financial accounting, such as pensions, leases, earnings per share, and preparation of the Statement of Cash Flows are studied. Study of these accounting topics will include the use of a microcomputer accounting system. Prerequisites: BUS 3710, ACC 3200, each with grade of C or better; admission to the School of Business or permission of the associate chair.

To: This course is a continuation of ACC 3200. Investment, liabilities, and equities are examined. Complex problems in financial accounting such as pensions, leases, earnings per share, and preparation of the Statement of Cash Flows are studied. Prerequisites: BUS 3710, ACC 3200, each with grade of C or better; admission to the School of Business or permission of the Associate Chair. Students are strongly advised to take ACC 3250 and ACC 3900 concurrently.

4. Revise the prerequisites for **ACC 3300**.

From: Prerequisites: MAT 2110G, MAT 2120G, and ACC 3100, each with the grade of C or better; admission to School of Business or permission of the associate chair, School of Business.

To: Prerequisites: MAT 2110G and MAT 2120G each with the grade of C or better; admission to School of Business or permission of the Associate Chair. Students are strongly advised to take ACC 3200 and ACC 3300 concurrently.

5. Revise the prerequisites for **ACC 4300**.

From: Prerequisites: ACC 3100, ACC 3300, BUS 3950, BUS 3710, BUS 3010, BUS 3470, each with the grade of C or better; admission to the Accounting Program or permission of the associate chair.

To: Prerequisites: ACC 3300, ACC 3900, BUS 3950, BUS 3710, BUS 3010, BUS 3470, each with the grade of C or better; admission to the Accounting Program or permission of the Associate Chair.

6. Revise the prerequisites for **ACC 4500**.

From: Prerequisites: ACC 3100 and ACC 3250, each with the grade of C or better; admission to the Accounting Program or permission of the associate chair.

To: Prerequisites: ACC 3250 and ACC 3900, each with the grade of C or better; admission to the Accounting Program or permission of the Associate Chair. Students who plan to take the Uniform CPA Examination should take this course.

7. Revise the prerequisites for **ACC 4550**.

From: Prerequisites: ACC 3100, ACC 3250 and ACC 3300, each with the grade of C or better; admission to the Accounting Program or permission of the associate chair.

To: Prerequisites: ACC 3250, ACC 3300, and ACC 3900, each with the grade of C or better, admission to the Accounting Program or permission of the Associate Chair.

8. Revise the prerequisites for **ACC 4800**.
From: Prerequisites: ACC 4400 with the grade of C or better; admission to the Accounting Program or permission of the associate chair.
To: Prerequisites: ACC 4400 with the grade of C or better; admission to the Accounting Program or permission of the Associate Chair. Students who plan to take the Uniform CPA Examination should take this course.
9. Revise the prerequisites for **FCS 4926**.
From: Prerequisites: Graduate Status or INT 1001, FCS 1000, FCS 2244 (FCS 3920 will be prerequisite through transition period).
To: Prerequisites: Graduate Status or FCS 1000, FCS 2244.
10. Revise the course description for **FCS 2250**.
From: Effective selection, utilization, and maintenance of equipment for users within residential and institutional environments; impact of technology, changing lifestyles, environmental factors, industry activities, and economic issues within the global community.
To: Overview of consumer technology principles, effective decision making, resource management, marketing, paradigms, trends and roles of entities; ethical and consequential impact of technology rejection, adoption and disposal on diverse consumers, families and environmental resources in the global marketplace.

COS***Effective Immediately***

1. CDS 2100 – Change the course offering from “F” to “S”
2. CDS 4666 – Change the course offering from “On Demand” to “S”

Pending Executive Actions:

None

Attachment A**FINANCE (BS IN BUSINESS)****Major**

The finance major provides students with a basic knowledge of corporate financial management, financial institutions, investments, real estate, and insurance. **Completion of the appropriate finance electives qualifies the student to sit for the Certificate in Financial Planning (CFP®) examination.** Enrollment in this major requires admission to the School of Business. See p. _____ of the catalog.

The B.S.B. in Finance comprises 1) 46 hours in general education; 2) 36 hours in the business core; 3) 27 hours in major courses [FIN 3720, 3730, 3770, 3780, and 5 courses selected from the following major electives (at least 4 must have the FIN prefix): FIN 3300[#], 3740, 3750, 3760, 3900[#], 4110, 4200[#], 4220, 4300[#], 4400, 4820, 4830, ACC 3200, ACC 3300]; and 4) 11 elective hours, 8 of them in non-business courses.

[#]Students seeking to qualify to sit for the Certificate in Financial Planning (CFP®) examination must complete these courses.

A suggested plan of study follows. Courses designated with an arrow (→) must be completed with a grade of C or better before admission to upper division standing in the School of Business.

First Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
ENG 1001G.....	3	ENG 1002G	3
MAT 1271*	3	→MAT 2120G*	3
SPC 1310G.....	3	GEN ED.....	3
GEN ED	3	GEN ED.....	3
→BUS 1950.....	3	GEN ED	3
Total.....	15	Total.....	15

*Based on ACT math scores, some students are exempt from MAT 1271. Those students should complete MAT 2120G during the fall semester and MAT 2110G in the spring semester of their first year and a non-business elective in the fall semester of their second year.

Second Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
→BUS 2101.....	3	→BUS 2102.....	3
→BUS 2810.....	3	BUS 2750.....	3
ECN 2801G.....	3	ECN 2802G.....	3
MAT 2110G.....	3	GEN ED.....	4
GEN ED.....	3	ELECT (non-business)	3
Total.....	15	Total.....	16

Third Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
BUS 3010.....	3	BUS 3500.....	3
BUS 3470.....	3	BUS 3950.....	3
BUS 3710.....	3	FIN 3720	3
ECN 3860.....	3	FIN 3730	3
GEN ED	3	FIN ELECT or FIN 3300# (non-business)	2
Total.....	15	Total.....	14

Fourth Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
FIN 3770	3	BUS 4360.....	3
FIN 3780	3	FIN MAJOR ELECT or FIN 4300#.....	3
FIN MAJOR ELECT...	3	FIN MAJOR ELECT or FIN 4200#.....	3
FIN MAJOR ELECT or FIN 3900#.....	3	FIN MAJOR ELECT...	3
SENIOR SEMINAR....	3	ELECT (non-business)	3
Total.....	15	Total	15

required for completion of the CFP®-registered program

Calculation of the major GPA is based on courses taken at EIU with the prefix BUS and FIN, plus ACC 3200 or ACC 3300 (if taken).

Attachment B**ADVERTISING INTERDISCIPLINARY MINOR**

This minor provides students with a program of study designed to enhance their understanding regarding the promotion of products and services to various markets. Critical examination of campaigns and strategies, and their application of knowledge, are key components.

Required Coursework: BUS 3470, SPC 3100, 3940,

INT 1363, INT 3343..... 15 hrs.

Electives (Students with a major in MAR, SPC, or INT

may not take more than 6 elective hours from

their major area): BUS 2750, CIS 3530*, INT 3123, 3353,*

4813, JOU 3820, 3501, MAR 3720, MAR 3780*,*

MAR 3860 or SPC 2020, SPC 2550, 3520, 3540,*

3650, 3750, 3752, SPC/JOU 3920, SPC 4420, 4500 12 hrs.

TOTAL 27 hrs.

*Marketing majors may not use BUS 2750, MAR 3720, MAR 3780 or MAR 3860 to satisfy both the marketing major and the advertising minor. Accounting majors may not use BUS 2750 to satisfy both the accounting major and the advertising minor. Computer Information Systems majors may not use BUS 2750 or CIS 3530 to satisfy both the computer information systems major and the advertising minor. Finance majors may not use BUS 2750 to satisfy both the finance major and the advertising minor. Management majors may not use BUS 2750 or MAR 3720 to satisfy both the management major and the advertising minor.

Attachment C**ACCOUNTING**
(BS IN BUSINESS)**Major**

A dynamic, rewarding, and highly respected profession, accountancy operates at the heart of financial information services. In addition to providing services in the traditional areas of preparation and analysis of financial statements, auditing, and tax planning and compliance, accountants serve as valuable members of management teams, as highly respected consultants to top management, and as trusted advisers to professionals, business owners, and government leaders. For a person who wants to have a successful career in business, a degree in accounting is an excellent choice.

Accounting Program's Mission Statement

The mission of the accountancy program at Eastern Illinois University is to **prepare students for successful careers in accountancy and related business fields by providing them with an affordable, high-quality education.** ~~provide superior education at reasonable cost to well-qualified students and to prepare them for successful careers in accountancy and related fields. The faculty places priority on excellence in teaching, which is enhanced by intellectual development and contributions emphasizing applied scholarship and development of instructional resources and service to and interaction with the accounting, business, and university communities.~~

Admission Requirements

Students who seek to major in accounting must satisfy the requirements for admission to the School of Business. Students with the GPA of 2.75 or higher at the time of admission to the School of Business will be admitted to the accounting program.

Admission by Exception: A student ~~who lacks the~~ **with a GPA of lower than** 2.75 at the time of admission to the School of Business may apply for admission to the accounting major by exception. A committee of faculty will review the student's academic records and other relevant information submitted by the student. The committee may also interview the student. The committee may approve the student's application subject to certain performance standards, as prescribed by the committee. The committee will communicate its decision to the Associate Chair, School of Business, and will monitor the student's progress in meeting the performance standards. If the student fails to meet the performance standards, the student will be dismissed from the accounting program.

Important Notice: Candidates who wish to sit for the Certified Public Accountant (CPA) Examination in Illinois are required to have earned 150 hours of college credit, including an undergraduate degree. Of the 150 hours, at least 24 hours must be in accounting. Courses that are in progress cannot be counted to meet the 150-hour requirement.

The BSB in Accounting comprises 1) 46 hours in general education; 2) 33-hours in the business core; 3) 27 hours in major courses (ACC 3100, 3200, 3250, 3300, **3900**, 4400, 4550 or **4700**, ~~4600~~; MGT 3470; plus 2 of ACC 4300, 4500, 4750, 4800); and 4) 14 elective hours, 11 of them in non-business courses.

A suggested four-year plan of study for the accounting major follows. Courses designated with an arrow (→) must be completed with a grade of C or better before admission to upper division standing in the School of Business. Accountancy majors must complete courses designated with a diamond (◆) with a grade of C or better.

First Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
ENG 1001G	3	ENG 1002G	3
MAT 1271*	3	→MAT 2120G	3
SPC 1310G	3	GEN ED	3
GEN ED	3	GEN ED	3
→BUS 1950	3	GEN ED	3
Total	15	Total	15

*Based on ACT math scores, some students are exempt from MAT 1271. Those students should complete MAT 2120G during the fall semester and MAT 2110G in the spring semester of their first year and a non-business elective in the fall semester of their second year.

Second Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
→BUS 2101.....	3	→BUS 2102.....	3
→BUS 2810.....	3	BUS 2750.....	3
ECN 2801G.....	3	ECN 2802G.....	3
MAT 2110G❖.....	3	GEN ED.....	4
GEN ED.....	3	ELECT (non-business)	3
Total.....	15	Total.....	16

Third Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
BUS 3010.....	3	BUS 3950.....	3
BUS 3470.....	3	ACC 3250❖.....	3
BUS 3710❖.....	3	ACC 3300❖.....	3
ACC 3100❖.....	3	ACC 3900❖.....	3
ACC 3200❖.....	3	ECN 3860.....	3
ACC 3300❖.....	3	GEN ED.....	3
Total.....	15	Total.....	15

Fourth Year			
First Semester		Second Semester	
Courses	Hours	Courses	Hours
ACC 4400.....	3	BUS 4360.....	3
MGT 3470.....	3	ACC ELECT.....	3
ACC ELECT.....	3	AUDITING ELECT..	3
ACC 4550 or 4700.....	3	ACC ELECT.....	3
ELECT.....	3	ELECT (non-business)	2
SENIOR SEMINAR...	3	ELECT.....	3
Total.....	15	Total.....	14

TOTAL 120 sem. hrs.

Calculation of the major GPA is based on courses taken at EIU with the prefix BUS and ACC and MGT 3470.