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THE FACULTY SENATE

January 31, 2012

MEMORANDUM

TO: Dr. R. Bowen Loftin, President

FROM: Michael Benedik, Speaker *M. Benedik*

SUBJECT: Approval of Undergraduate Curriculum Committee Item (FS.29.132)

At its regular meeting on January 23, 2012, the Faculty Senate approved the following curriculum item from the Undergraduate Curriculum Committee. The Faculty Senate submits it for your approval. Attached is a copy of the material sent to our Senators.

UNDERGRADUATE CURRICULUM COMMITTEE
Special Consideration
Mays Business School
 Department of Accounting
 Request for a new Certificate in Energy Accounting

Thank you for your time and consideration. Please inform me of your action on this matter.

Attachment

cc: Karan Watson
 Pamela Matthews
 Antonio Cepeda-Benito
 Sandra Williams
 Jerry Strawser

Approved: Reviewed:

R. Bowen Loftin

 R. Bowen Loftin, President

3/29/12

 Date

22. Special Consideration

Mays Business School

Department of Accounting

Request for a new Certificate in Energy Accounting

Requested by the Department or Unit of : Accounting (ACCT), Mays Business School**Program Type, Level, Designation, Title, Description, Hours**

Program Type Certificate Program Degree Program
 Program Level Undergrad Certificate Grad Certificate Bachelor Master Doctoral

Degree Designation (i.e., BS, BA, MA, MS, MAgr, Med, PhD, EdD, etc.) _____

Title of proposed program: Energy Accounting Certificate

Proposed CIP Code (if known): _____

Brief program description (provide a catalog description for undergraduate and graduate certificates):

The Energy Accounting Certificate, offered by the Accounting Department, is designed to provide students exposure to the energy industry and the unique accounting issues faced by the industry. Through interaction with energy professionals, students will become aware of potential careers in the industry. Students will gain an understanding of the unique operations, corporate structure, and terminology of the industry. Students will then apply this knowledge to prepare and analyze financial data for an energy company. This program will also expose students to energy courses, students, and professionals across disciplines through an elective course. The purpose of this interaction is to help improve their interdepartmental communication in the workplace.

The program requires a minimum of 13 credit hours in designated courses. The majority of the course work (10 hours) will be completed on campus with 3 hours coming from an approved internship in the energy industry. Students must earn a "C" or better in each course used to meet the requirements and a grade of "satisfactory" for the internship. Students who pursue the energy certificate must complete all requirements prior to graduation. All students interested in the program will be admitted. Only those completing the criteria will receive the certificate. The accounting department will administer the program and review recipients to ensure the criteria have been met.

Minimum program semester credit hours (SCH) Certificates - 12 hours* Bachelors - 120 hours Masters - 30 hours

Proposed program hours: 13 _____ _____

*12 hours minimum to appear on transcript

Off-Campus or Distance Delivery

% of Program a student can take off-campus or through		<u>Program Start Date</u>	<u>SACS Approval**</u>	<u>When Provost needs to inform SACS</u>
<input type="checkbox"/>	25%	_____	Notification Only	-----
<input type="checkbox"/>	50%	_____	Approval Required	6 months before first day of program
<input type="checkbox"/>	80%	_____	Approval Required	6 months before first day of program
<input type="checkbox"/>	100%	_____	Approval Required	6 months before first day of program

**Notification letter arranged through the Assistant Provost and sent by TAMU President.

Program Delivery Mode

		<u>Location</u>	
<input checked="" type="checkbox"/>	On-campus	<u>Texas A&M University, College Station</u>	
<input type="checkbox"/>	Broadcast / TTVN	_____	
<input type="checkbox"/>	Specific off-campus location***	_____	
<input type="checkbox"/>	Distance Education / Internet	In-State <input type="checkbox"/>	Out-of-State <input type="checkbox"/> Start Date _____
<input type="checkbox"/>	Out-of-Country	Will this program be offered with another institution? Yes <input type="checkbox"/> No <input type="checkbox"/>	
If yes, contact Assistant Provost for additional reporting requirements.			

***Is this an approved SACS location? Yes No If no, a program prospectus must be sent to SACS.

Approved locations as of September 2009: TAMU-Galveston, TAMU-Qatar, University Center-The Woodlands, Dubai (EMBA)

Program FundingHas program funding been finalized at the department or college level? Yes No

If no, explain or attach budget: _____

Will new costs for the first five years of the program be under \$2 million? Yes No

If new costs exceed \$2 million, coordinating board approval is required.

Submitted by (Contact Person):

Shannon Deer

sdeer@mays.tamu.edu

Name

Email

Lecturer and Assistant Department Head

979-458-3422

Title

Phone

Certification Statement

By signing below, the Dean of the College certifies the proposed program complies with coordinating board standards. If the program is delivered through Distance Education, the Dean of the College certifies that they are following the *Principles of Good Practice for Academic Degree and Certificate Programs and Credit Courses Offered Electronically*.

Use additional signature lines if program is between three or more departments or colleges.

Signature, Department Head or Interdisciplinary Program Chair

Date

James Benjamin

Typed or Printed Name

Signature, Department Head or Interdisciplinary Program Chair

Date

(if joint program)

Typed or Printed Name

Chair, College Review Committee

Date

Chair, College Review Committee

Date

Dean of College

Date

Dean of College

Date

Chair, University Curriculum Committee or Graduate Council

Date

Chair, University Curriculum Committee or Graduate Council

Date

Additional Approvals Required: Faculty Senate and President.

New Program Request Form for Certificate Programs, Bachelor's and Master's Degrees

Directions: An institution shall use this form to propose a new bachelor's or master's degree program. In completing the form, the institution should refer to the document *Standards for Bachelor's and Master's Programs*, which prescribes specific requirements for new degree programs. Note: This form requires signatures of (1) the Chief Executive Officer, certifying adequacy of funding for the new program; (2) a member of the Board of Regents (or designee), certifying Board approval, and (3) if applicable, a member of the Board of Regents or (designee), certifying that criteria have been met for staff-level approval. NOTE: Preliminary authority is required for all engineering programs. An institution that does not have preliminary authority for a proposed engineering program shall submit a separate request for preliminary authority prior to submitting the degree program request form. That request shall address criteria set in Coordinating Board rules Section 5.24 (a).

Administrative Information

1. Institution: **Texas A&M University, College Station**

2. Program Name – Show how the program would appear on the Coordinating Board's program inventory (e.g., *Bachelor of Business Administration degree with a major in Accounting*):

Energy Accounting Certificate

3. Proposed CIP Code:

4. Brief Program Description – Describe the program and the educational objectives:

Through existing courses and faculty resources across campus, this program will expose students to the energy industry and apply their accounting knowledge to the industry specific issues. Through interaction with energy professionals students will become aware of potential careers in the industry. Students will gain an understanding of the unique operations, corporate structure, and terminology of the industry. Students will then apply this knowledge to prepare and analyze financial data for an energy company. This program will also expose students to energy courses, students, and professionals across disciplines through an elective course. The purpose of this interaction is to help improve their interdepartmental communication in the workplace.

Number of Semester Credit Hours Required **13**

5. Administrative Unit – Identify where the program would fit within the organizational structure of the university (e.g., *The Department of Electrical Engineering within the College of Engineering*):

Department of Accounting – this certificate will be administered at the department level. All students interested will be admitted into the certificate program. Only those completing the criteria with a “C” or better will receive the certificate.

6. Proposed Implementation Date – Report the first semester and year that students would enter the program:

Fall Semester of Academic Year 2012

7. Contact Person – Provide contact information for the person who can answer specific questions about the program:

Name: Shannon Deer

Title: Lecturer and Assistant Department Head

E-mail: sdeer@mays.tamu.edu

Phone: 979-458-3422

Program Information

I. Need

Note: Complete I.A and I.B only if preliminary authority for the program was granted more than four years ago. This includes programs for which the institution was granted broad preliminary authority for the discipline.

- A. Job Market Need – Provide short- and long-term evidence of the need for graduates in the job market.
- B. Student Demand – Provide short- and long-term evidence of demand for the program.
- C. Enrollment Projections – Use this table to show the estimated cumulative headcount and full-time student equivalent (FTSE) enrollment for the first five years of the program. *(Include majors only and consider attrition and graduation.)*

YEAR	1	2	3	4	5
Headcount	20	30	45	45	45
FTSE					

II. Quality

- A. Certificate and Degree Requirements – Use this table to show the certificate and degree requirements of the program. *(Modify the table as needed; if necessary, replicate the table for more than one option.)*

Category	Semester Credit Hours
General Education Core Curriculum <i>(bachelor's degree only)</i>	
Required Courses	7
Prescribed Electives	3
Free Electives	
Other <i>(Specify, e.g., internships, clinical work)</i> Internship	3
TOTAL	13

- B. Curriculum – Use these tables to identify the required courses and prescribed electives of the program, and curriculum as it will appear in the undergraduate and graduate catalog. Note with an asterisk (*) courses that would be added if the program is approved. *(Add and delete rows as needed. If applicable, replicate the tables for different tracks/options as shown in the undergraduate catalog.)*

Prefix and Number	Required Courses	SCH
ACCT 327	Financial Reporting I	3
ACCT 403 or 603	Energy Accounting	3
ACCT 484 or FINC 484	Accounting Internship or Finance Internship	3
BUSN 302	Applied Business Competencies: Energy Industry	1

Prefix and Number	Prescribed Elective Courses	SCH
	Note: a list of prescribed elective courses has been prepared by the Energy Accounting Certificate coordinator. Examples of classes that may be included on that list follow:	3
ENGR 101	Energy: Resources, Utilization and Importance to Society	
GEOG 309	Geography of Energy	
AGEC 350	Environmental and Natural Resource Economics	

	TOTAL SCH	13
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- C. **Faculty** – Use these tables to provide information about **Core** and **Support** faculty. Add an asterisk (*) before the name of the individual who will have direct administrative responsibilities for the program. *(Add and delete rows as needed.)*

Name of <u>Core</u> Faculty and Faculty Rank	Highest Degree and Awarding Institution	Courses Assigned in Program	% Time Assigned To Program
e.g.: Robertson, David Asst. Professor	PhD. in Molecular Genetics Univ. of Texas at Dallas	MG200, MG285 MG824 (Lab Only)	50%
Deer, Shannon	MS in Finance Texas A&M University	ACCT 327, ACCT 403/603, BUSN 302	75%
New Faculty in Year —			
New Faculty in Year —			

Name of <u>Support</u> Faculty and Faculty Rank	Highest Degree and Awarding Institution	Courses Assigned in Program	% Time Assigned To Program

- D. Students – Describe general recruitment efforts and admission requirements. In accordance with the institution's Uniform Recruitment and Retention Strategy, describe plans to recruit, retain, and graduate students from underrepresented groups for the program.
Strong demand for this program is evident by student enrollment in existing courses and student inquiries. Employers are very interested in A&M starting a program to identify students interested in careers in the industry.

The program will be advertised at New Student Conferences to ensure students plan for the certificate requirements early in their college careers. Advisors in the college will be educated as to the program and requirements. Students will be advised throughout the program (academic and career advising).

All students interested in the certificate program will be admitted. Only those completing the criteria with a "C" or better will receive the certificate.

- E. Library – Provide the library director's assessment of library resources necessary for the program. Describe plans to build the library holdings to support the program.
Current library resources are sufficient and being used in existing courses.
- F. Facilities and Equipment – Describe the availability and adequacy of facilities and equipment to support the program. Describe plans for facility and equipment improvements/additions.
No new facilities or equipment required.
- G. Accreditation – If the discipline has a national accrediting body, describe plans to obtain accreditation or provide a rationale for not pursuing accreditation.
The Mays Business School and the Accounting Department are accredited through The Association to Advance Collegiate Schools of Business (AACSB International). The AACSB accredits general programs of study in Mays as well as the accounting department specifically. The courses in the certificate program are included in the review and will be fully compatible with the general program accreditation.
- H. Evaluation – Describe the evaluation process that will be used to assess the quality and effectiveness of the new degree program.
Assessment of the certificate program will be included in the department's current assessment program required for accreditation. Student course work will be assessed through exams, presentations, and projects. Additionally, students will participate in case competitions through the required courses. Students and faculty will receive feedback from corporate executives through these competitions. Informal feedback will also be obtained through internship evaluations and exit surveys.

III. Costs and Funding

Five-Year Costs and Funding Sources - Use this table to show five-year costs and sources of funding for the program.

Five-Year Costs		Five-Year Funding	
Personnel ¹	\$0	Reallocated Funds	\$0
Facilities and Equipment	\$0	Anticipated New Formula Funding ³	\$0
Library, Supplies, and Materials	\$0	Special Item Funding	\$0
Other ²	\$0	Other ⁴	\$0
Total Costs	\$0	Total Funding	\$0

1. Report costs for new faculty hires, graduate assistants, and technical support personnel. For new faculty, prorate individual salaries as a percentage of the time assigned to the program. If existing faculty will contribute to program, include costs necessary to maintain existing programs (e.g., cost of adjunct to cover courses previously taught by faculty who would teach in new program).
2. Specify other costs here (e.g., administrative costs, travel).
3. Indicate formula funding for students new to the institution because of the program; formula funding should be included only for years three through five of the program and should reflect enrollment projections for years three through five.
4. Report other sources of funding here. In-hand grants, "likely" future grants, and designated tuition and fees can be included.

Signature Page

1. Adequacy of Funding – The chief executive officer shall sign the following statement:

I certify that the institution has adequate funds to cover the costs of the new program. Furthermore, the new program will not reduce the effectiveness or quality of existing programs at the institution.

Chief Executive Officer

Date

2. Board of Regents or Designee Approval – A member of the Board of Regents or designee shall sign the following statement:

On behalf of the Board of Regents, I approve the program.

Board of Regents (Designee)

Date of Approval

3. Board of Regents Certification of Criteria for Commissioner of Assistant Commissioner Approval – For a program to be approved by the Commissioner or the Assistant Commissioner for Academic Affairs and Research, the Board of Regents or designee must certify that the new program meets the eight criteria under TAC Section 5.50 (b): The criteria stipulate that the program shall:

- (1) be within the institution's current Table of Programs;
- (2) have a curriculum, faculty, resources, support services, and other components of a degree program that are comparable to those of high quality programs in the same or similar disciplines at other institutions;
- (3) have sufficient clinical or in-service sites, if applicable, to support the program;
- (4) be consistent with the standards of the Commission of Colleges of the Southern Association of Colleges and Schools and, if applicable, with the standards or discipline-specific accrediting agencies and licensing agencies;
- (5) attract students on a long-term basis and produce graduates who would have opportunities for employment; or the program is appropriate for the development of a well-rounded array of basic baccalaureate degree programs at the institution;
- (6) not unnecessarily duplicate existing programs at other institutions;
- (7) not be dependent on future Special Item funding
- (8) have new five-year costs that would not exceed \$2 million.

On behalf of the Board of Regents, I certify that the new program meets the criteria specified under TAC Section 5.50 (b).

 Board of Regents (Designee)

 Date