

# Academic Affairs

## Midwestern State University

The Academic Council met Thursday, May 16, 2013, in the Clark Student Center Wichita Room.

Voting members in attendance were:

Dr. Matthew Capps, Dean, West College of Education  
Dr. Ron Fischli, Dean, Lamar D. Fain College of Fine Arts  
Dr. James Johnston, Interim Dean, College of Health Sciences and Human Services  
Dr. Lynn Little, Dean, College of Science and Mathematics  
Dr. Jane Owen, Interim Dean, Graduate School  
Dr. Terry Patton, Dean, Dillard College of Business Administration  
Dr. Sam Watson, Dean, Prothro-Yeager College of Humanities and Social Sciences

Voting members not in attendance:

Faculty Senate Vice President  
Student Government Association Vice-President

Other attendees:

Ms. Naoma Clark, Director, Academic Support Center  
Ms. Reagan Foster, Staff Senate Representative  
Ms. Darla English, Registrar  
Dr. Clara Latham, University Librarian  
Ms. Barb Merkle, Director, Admissions  
Dr. Bob Thomas, Associate Professor of Accounting  
Dr. Larry Williams, Director, International Programs

Dr. Betty Hill Stewart, Provost and Vice President for Academic Affairs, presided and the meeting began at 2:00 p.m.

### **Approval of Minutes**

Dr. Stewart called for a motion to approve the April minutes of the Academic Council meeting. *Dr. Capps made a motion that the minutes be adopted; Dr. Johnston seconded and the motion was unanimously adopted. (closed)*

### **Old Business**

There being no Old Business to discuss, the Council moved on to New Business.

### **New Business**

1. Dr. Capps made a motion to adopt a new 36 semester credit hour option in the BAAS Program with an Adult Education Emphasis; *Dr. Watson seconded and the motion was adopted (closed).*

**Effective Fall 2013.** Courses will be dual listed.

**Option D: The BAAS Program with Adult Education Emphasis**

The Adult Education emphasis is a gateway program that provides students with the background to serve an organization in the area of training and development for adults. The course work combines strategies in adult learning, instructional system designs, best practice for adult learners regarding curriculum development, mentoring and the integration of technology into the training and development process. A graduate would be prepared for a career in training and development for the military, civil service, business or industry.

**General** (see page 89)

**Academic Foundation and Core Curriculum** (see page 91)

**Occupational Specialty** (24-36 semester hours)

Credits toward an area of coherent specialization may be earned from community colleges, this university and other senior institutions, workforce education, vocational or technical schools, armed forces schools, work experiences, and non-traditional learning experiences that can be equated to college credit. To qualify for work experience credit, a student must have 3 consecutive years of full-time employment within the last 6 years. A student may be awarded 2 hours of credit for each qualifying year of job experience related to the student's occupational specialty up to a maximum of 6 hours. Credit for non-traditional experiences is granted on the basis of evaluation by the Director and the B.A.A.S. staff utilizing the National Guide of the American Council on Education (A.C.E.) and other appropriate publications. Documentation will be placed in the student's permanent file in the Office of the Registrar. A minimum of 24 semester hours in the area of occupational specialty must be completed before the student can be accepted into the program. Cognate vocational technical courses may be accepted within the area of occupational specialty or professional development.

**Professional Development** (36 advanced semester hours that will include 3 hours of Internship [EDUC 4583], BAAS 4113, and 3 hours of advanced electives.)

The Adult Education Emphasis is 36 advanced semester hours from the following:

EDUC 4513

EDUC 4523

EDUC 4533

EDUC 4543

EDUC 4583

EDUC 4723

ETEC 4003

ETEC 4123

ETEC 4143

ETEC 4173

BAAS 4113

3 hours of advanced electives

## **New Course Additions, effective Fall 2013**

### **EDUC 4513 Introduction to Training and Development**

Description: This overview course investigates the design, delivery and evaluation of training programs. The relationship of modern technology and training theories with organizational practices will also be addressed.

Lecture 3(3-0)

Course Objectives and/or additional information:

1. Discuss the purposes of training and development.
2. Analyze different characteristics of a trainer.
3. Understand the relationship of training and development to other human resource functions.
4. Identify considerations in organizing training.
5. Discuss financial approaches to training.
6. Discuss legal and ethical aspects of training and development.
7. Identify training needs.
8. Discuss program design and development.
9. Identify various media and methods of training.
10. Evaluate training programs

### **EDUC 4523. Trends and Issues in Training and Development**

Description: This course will address general trends and issues that affect technology, training and development. Effective strategies and model programs will be discussed to enhance individual development in classrooms and training and development.

Lecture 3(3-0)

Course Objectives and/or additional information:

1. Discuss the current national trends and issues of training and development.
2. Understand the relationship of training and development to other human resource and other organizational functions.
3. Identify considerations in organizing training for organizational development.
4. Discuss financial approaches to training.
5. Discuss legal and ethical aspects of training and development.
6. Identify the current national trends and issues training needs in companies.
7. Discuss program design and development.
8. Identify various media and methods of training for organizational development.
9. Develop a brochure for the students training "niche."
10. Evaluate training programs.

### **EDUC 4533 Instructional Strategies for Adult Learners**

Description: This course will explore Instructional strategies, such as group facilitation, cooperative learning, questioning, discussion, problem-solving, simulation, reflective teaching and other instructional techniques. Participants are

expected to employ various presentation techniques through small group exercises.

Lecture (3-0)

Course Objectives and/or additional information:

1. Understand the context of adult learning and the forces that have shaped adult learning.
2. Understand the developmental characteristics of the adult learner.
3. Summarize and distinguish recent research regarding memory and aging, schema theory, expertise, cognitive and learning styles, and brain-based research.
4. Explore the different theories of learning: behaviorism, cognitivism, humanism, social learning theory, and constructivism.
5. Become familiar with the goals and processes of self-directed learning, the concept of self-directedness, and the major challenges facing adult learning theory and research.
6. Identify key instructor behaviors essential for effective adult training programs.

### **EDUC 4543 Instructional System Design**

Description: Designed for training professionals to study the development, organization and use of curriculum materials and resources in educational settings.

Lecture 3(3-0)

Course Objectives and/or additional information:

1. Understand the role instructional system design plays in solving performance problems in an organization.
2. Evaluate the merit or worth of instructional solutions.
3. Analyze performance as it relates to cross-cultural issues.
4. Determine appropriate models in instructional design for specific problems in an organization.
5. Assess the training needs for an organization.
6. Conduct and analyze learner characteristics for an organization.
7. Perform a training analysis for an organization.
8. Write performance objectives for your training package.
9. Design a training package for an organization.
10. Conduct a formative evaluation of your instructional design for your training package.

### **EDUC 4583 Undergraduate Internship in Adult Education**

Prerequisites: 24 semester hours in Training and Development and Educational Technology.

Description: Designed as the culminating experience in the Adult Education program; provides 150 clock hours of training experience under the supervision of experienced personnel.

Internship 3(1-4)

Course Objectives and/or additional information:

1. Exposure to many training and development experiences.

### **EDUC 4723 Mentoring**

Description: Mentoring is a study of effective theories, research, and mentoring practices. Students in this course will be expected to master best practices and participate in hands-on learning experiences. The course will approach mentoring as a two-way growth process, emphasizing the developmental nature of mentoring. Training in effective communication skills and cognitive coaching will be included.

Lecture 3(3-0)

Course Objectives and/or additional information:

1. Acquire the knowledge and skills of an effective mentor in order to effectively provide an ongoing growth opportunity and support for other educators.
2. Model, develop, and maintain a coactive and collegial relationship with interns, beginning educators, peers, supervisors, and participants.
3. Establish a relationship that exhibits acceptance into the learning environment, support for efforts, and recognition of effective teaching/presenting.
4. Develop the knowledge and skills needed to enable educators and participants to perform at their highest level.
5. Develop the skills to help interns and entry-level educators translate content knowledge and pedagogy into successful instructional behaviors.
6. Establish a learning environment that fosters an appreciation of diversity and respect for the cultural, ethnic, socioeconomic, and gender composition of the learning environment.
7. Seek the knowledge and skills to promote the attitudes of a lifelong learner and leader both within yourself and those you mentor.

### **ETEC 4123 Instructional Technology Design**

Description: This course provides an overview of current trends in instructional technology and examines technological advances in instruction with an emphasis on instructional design in online learning environments. Students will engage in some practical applications of instructional design theory.

Lecture 3(3-0)

Course Objectives and/or additional information:

1. Identify and describe the major trends in instructional technology design advances in online learning environments.
2. Diagram and describe the instructional design cycle.
3. Develop and assess an online learning experience by applying instructional design principles.
4. Demonstrate practical applications within various educational contexts.

### **ETEC 4143 Multimedia Development**

Description: Learners in this course will examine current theories of how people learn in online spaces that employ digital media, and explore a range of online learning tools such as social networking media, Internet Communication Tools

(ICT), productivity applications, and wikis. Students will develop learning experiences with these digital media.

### **ETEC 4173 Multimedia Development II**

Description: Learners will continue their study of current and emergent theories of how people learn in online spaces that employ digital media, and explore a range of digital media designed to help the user create interactive and visual learning experiences. Students will explore and use virtual worlds, augmented reality, video and audio creation tools, and educational gaming tools to create learning experiences.

### **Deletion of Course, effective Fall 2014**

#### **EDUC 1023. Computer Applications in Education**

### **New Course Addition, effective Fall 2014**

#### **ETEC 4003 Advanced Technology**

Description: In this course, students will learn to use suites of digital media and communication tools that support the development of technological pedagogical content knowledge. Students will develop learning experiences that incorporate new technologies that are developed in collaboration with methods courses instructors, or other instructors. The learning plans developed in this course can be used in pre-service teaching and beyond.

2. Dr. Owen made a motion to adopt a policy for an Institutional Animal Care and Use Committee (IACUC); *Dr. Capps seconded and the motion was adopted (closed).*

*Note: Committee is needed to be a foundation for research of animal care. Having such a committee is a requirement to apply/receive grants from the National Science Foundation.*

### **Implementation date: as soon as approved.**

This policy is based on the *Guide for the Care and Use of Laboratory Animals, 8<sup>th</sup> ed.*, The National Academic Press, Washington, D.C.

#### **A. Introduction**

1. An Institutional Animal Care and Use Committee (IACUC) will be established to ensure the proper care and use of animals in research.
2. The IACUC will ensure compliance with all federal and State requirements for the use of animals in research, as well as with established good practices in animal care and research.

#### **B. Oversight**

1. Oversight of the care and use of animals in research will rest with an appointed institutional official (IO), who will bear ultimate responsibility for the animal care

and use program, an attending veterinarian (AV), who may be a consultant, and the members of the IACUC.

2. Each of these individuals and the IACUC will have established duties and procedures to follow that will be reviewed periodically and updated as needed.

#### C. IACUC

1. Responsibilities. The IACUC will establish procedures for, oversee, and regularly evaluate the animal care and use program. The IACUC will meet semi-annually and more often if needed and will keep accurate and timely records of its deliberations
2. Membership. The IACUC shall have a chairman and shall consist of
  - a veterinarian with animal care and use program responsibilities
  - at least one scientist experienced in laboratory animal procedures
  - at least one nonscientist
  - at least one public member with no other affiliation with the University

#### D. Review

1. As often as is needed and on an ongoing basis, the IACUC shall provide continuing review of animal care and use protocols and procedures; animal room and laboratory inspections; safety inspections; and specific inspections of animal care and use.
  2. The IACUC may arrange for inspections by appropriately qualified external experts.
3. Dr. Owen made a motion to revise the policy 3.146 Protection of Human Subjects in Research; *Dr. Capps seconded and the motion was adopted (closed).*

3.146 Provost and Vice President for Academic Affairs  
PROTECTION OF HUMAN SUBJECTS IN RESEARCH  
~~Date Adopted/Most Recent Revision: 11/07/03~~  
**Draft: 05/01/13**

#### A. Purpose

1. Midwestern State University places a special importance on a faculty member's commitment to quality teaching, scholarship, and service to the university, the community, and the professions. As a part of the scholarship component, students, both graduate and undergraduate, are encouraged to engage, with their teachers, in research as part of their Midwestern State University experience. Research is therefore viewed as a means for both enhancing teaching and learning, and for growing and promoting Midwestern State University. Because faculty and students of the university may utilize human subjects from time to time in conducting research, safeguarding the rights and welfare of human subjects is of prime concern to Midwestern State University. All personnel engaged in any given study are accountable for any actions or inactions that might contribute to injury of any persons placed at risk. The university will maintain such reviews as necessary to minimize the risks of injury to human subjects and to ensure protection of their

rights and welfare.

2. The fundamental responsibilities outlined above are meant to suggest a preventive attitude with respect to potential injury to human subjects at risk. However, to better ensure that all human subjects are adequately protected, authority is delegated and responsibilities are fixed as indicated below.
3. The purpose of this policy is to allow for the protection of human subjects involved in research conducted by Midwestern State University faculty, staff, and students in a manner consistent with federal regulations as stated in ~~Code of Federal Regulations Title 45 CFR~~ **Part 46 Protection of Human Subjects (45 CFR 46; Revised March 8, 1983 January 15, 2009)** or any future federal regulation relating to the Protection of Human Subjects in Research. In conjunction with these federal regulations, Midwestern State University has established ~~the Human Subjects Review Committee (HSRC) to serve as the~~ **an** Institutional Review Board required by 45 CFR 46.
4. No research involving human subjects shall be undertaken unless the IRB has reviewed and approved such activity. This review shall determine whether these subjects will be placed at risk and, if so, whether:
  - a. the risks to the subject are so outweighed by the sum of the benefit to the subject and the importance of the knowledge to be gained as to warrant a decision to allow the subject to accept these risks;
  - b. the rights and welfare of any such subjects will be adequately protected; and
  - c. legally effective informed consent will be obtained by adequate and appropriate methods.

## B. Review

This policy will be reviewed by February 1 of each odd-numbered year by the Chair of the ~~HSRC~~ **IRB** and the Provost and Vice President for Academic Affairs, with recommendations for revision presented to the President by March 1.

## ~~A. Policy/Procedure~~

~~It is, and has been, the policy of Midwestern State University to implement a review process for ALL RESEARCH, which will involve human subjects. The following is a summary statement of procedures that th HSRC follows in this review process.~~

## C. Committee Make-up and Appointment

### 1. Federal Requirements

The ~~HSRC~~ **IRB**, in compliance with federal regulation 45 CFR 46.107, shall have at least five (5) members with varying backgrounds to promote complete and adequate review of research activities commonly conducted by Midwestern State University. The ~~committee should~~ **IRB shall** be sufficiently qualified through the experience and expertise of its members, **and the diversity of the members, including consideration of race, gender, and cultural backgrounds and sensitivity to such issues as community attitudes, to promote respect for its advice and counsel in safeguarding the rights and welfare of human subjects.** The committee shall be able to ascertain the acceptability of proposed research in terms of institutional commitments and regulations, applicable law, and standards of professional conduct and practice. The committee shall, therefore, include

persons knowledgeable in these areas. If the committee regularly reviews research that involves a vulnerable category of subjects, it shall include one or more individuals who are primarily concerned with the welfare of these subjects. The committee's make-up must also take the following factors into consideration.

- a. The committee may not consist entirely of men or entirely of women, or entirely of members of one profession.
- b. The committee shall include at least one member whose primary concerns are in nonscientific areas.
- c. The committee shall have at least one member who is not otherwise affiliated with the institution and who is not part of the immediate family of a person who is affiliated with the institution.
- d. The committee may not have a member participating in its initial or continuing review of any project in which the member has a conflicting interest, except to provide information requested by the committee.
- e. The committee may, in its discretion, invite individuals with competence in special areas to assist in the review of complex issues that require expertise beyond or in addition to that available on the committee. These individuals may not vote with the committee.

## 2. Midwestern State University's Specifications

Membership of Midwestern State University's ~~HSRC~~ **IRB** will include:

- a. One (1) member from the Wichita Falls community.
- b. **At least** six (6) faculty members (one from each of the six colleges) from Midwestern State University **and a Chairperson**. Members of the committee will be appointed by the ~~President~~ **Provost** from a list of candidates from each of the six colleges as recommended by the ~~Faculty Senate~~ **Dean of each college. Colleges that routinely conduct research with human participants and generate a higher volume of IRB applications may request that the Provost appoint a second faculty member from that college to the committee. Members are appointed for 2-year terms.**
- c. **The IRB chairperson will be selected from IRB members with at least one year of experience serving on the board and appointed by the Provost. Another faculty member from the Chairperson's college will be appointed to replace the Chairperson as the college representative to the IRB.**
- d. **Members will complete the training described in Section H below before serving.**

## D. Applicability: Human Subjects Research Defined and Who Must Submit Protocols

1. The federal code defines research as: "a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge".
2. The federal code defines a human subject as: "living individual about whom an investigator conducting research obtains data through intervention or interaction with the individual, or identifiable private information".

3. **The IRB policies and procedures apply to all research involving human participants performed by Midwestern State University faculty, students, or staff under University auspices, whether carried out solely with University resources or with assistance of outside funds. Research is considered to be under University auspices if it involves one or more of the following:**
  - a. **The research is sponsored by the University**
  - b. **The research is conducted by, or under the direction of, any employee or agent of the University in connection with his or her employment with the institution, including the use of institutional letterhead.**
  - c. **The research is conducted by, or under the direction of, any employee or agent of the University using any property or facility of the institution.**
  - d. **The research involves the use of this institution's non-public information to identify or contact human research participants or prospective participants.**
4. Student research that involves human participants and is intended to result in generalizable knowledge must also be submitted for review. For example, any student research intended for publication or dissemination such as presentation outside of the classroom, i.e. at a conference, must be reviewed. Student research involving human subjects must be supervised by a Midwestern State University faculty advisor who will assume responsibility for ensuring that all research procedures comply with all federal, state, and university policies designed to protect human subjects.
5. Instructors who routinely implement class projects which are not meant to result in publication nor wide dissemination, and involve no greater than minimal risk, do not need to have these protocols reviewed by the IRB. However, if the instructor believes that one or more of the projects may result in publication or wide dissemination, a blanket IRB approval may be requested for the class as a whole.

#### E. Criteria for Categorization of Research

The ~~HRSC IRB~~ has incorporated into this policy the federal regulation's designations of "Research Exempt from Review" and "Research Suitable for Expedited Review." The category of "Research Subject to Full Committee Review" remains for research not suited to Exempt or Expedited Review. ~~The following is an expanded summary of the criteria for research projects~~ **Information on the circumstances that qualify a research study for a particular review category is listed in the Code of Federal Regulations, Title 45, sections 46.101.2(b) and 46.110. The following criteria describe research to be considered in each of these categories.**

##### 1. Research Exempt from Review

~~Research activities in which~~ **The primary investigator and the only involvement of human subjects will be in department chair, in consultation with the IRB, are responsible for determining whether a research project falls within one or more of the following exempted categories:**

- a. The research will be conducted only in established or commonly accepted educational settings (like classrooms) and it involves normal educational practices

such as research on regular and special ~~educational~~ **education** instructional strategies, or research on the effectiveness of; or the comparison among instructional techniques, curricula, or classroom management methods.

- b. The research will be conducted using only questionnaire or interview survey methods and the subjects are elected or appointed public officials or candidates for public office.
  - c. The research is limited to the collection and study of data, documents, records, pathological or diagnostic specimens that are available to the public.
  - d. The research is limited to the collection and study of data obtained using only the following techniques and the ~~date~~ **data** or information obtained will be recorded in such a manner that subjects cannot be identified, directly or indirectly, through identifiers linked with the subjects.
    - 1) The data will be obtained through the use of educational tests (cognitive, diagnostic, aptitude, achievement, etc.); or
    - 2) The data will be obtained by observing the public behavior of subjects; or
    - 3) The data will be obtained using survey or interview procedures; or
    - 4) The data will be obtained from existing documents, records, and pathological or diagnostic specimens.
  - e. The research is limited to the collection and study of data obtained by:
    - 1) Observing the public behavior of the participants; ~~or~~ **Using or using** survey or interview procedures.
    - 2) The information collected about the subjects' behavior does not involve sensitive subjects such as illegal or immoral conduct, drug or alcohol abuse, sexual behavior, mental illness, or other possible personally embarrassing subjects;
    - 3) The information collected about subjects, if it became known to outsiders, could not reasonably be expected to place the subject at risk of civil or criminal liability, or be damaging to the subjects' social or financial standing or employability.
2. Examples of Research Suitable for Expedited Review

Most of the research projects that fall into this category of research have minimal or no risk for the subjects. ~~Examples of research projects that are~~ **Research** suited for expedited review ~~include~~ **includes:**

- a. ~~Recording of data~~ **Clinical studies of drugs and medical devices only when condition (1) or (2) is met.**
  - 1) **Research on drugs for which an investigational new drug application (21 CFR Part 312) is not required. (Note: Research on marketed drugs that significantly increases the risks or decreases the acceptability of the risks associated with the use of the product is not eligible for expedited review.)**
  - 2) **Research on medical devices for which (i) an investigational device exemption application (21 CFR Part 812) is not required; or (ii) the medical device is cleared/approved for marketing and the medical device is being used in accordance with its cleared/approved labeling.**
- b. **Collection of blood samples by finger stick, heel stick, ear stick, or venipuncture as follows:**

- 1) from **healthy, nonpregnant adults who weigh at least 110 pounds. For these subjects eighteen (18) years of age or older using, the amounts drawn may not exceed 550 ml in an 8 week period and collection may not occur more frequently than 2 times per week; or**
  - 2) **from other adults and children, considering the age, weight, and health of the subjects, the collection procedure, the amount of blood to be collected, and the frequency with which it will be collected. For these subjects, the amount drawn may not exceed the lesser of 50 ml or 3 ml per kg in an 8 week period and collection may not occur more frequently than 2 times per week.**
- c. **Prospective collection of biological specimens for research purposes by noninvasive means. Examples: (a) hair and nail clippings in a nondisfiguring manner; (b) deciduous teeth at time of exfoliation or if routine patient care indicates a need for extraction; (c) permanent teeth if routine patient care indicates a need for extraction; (d) excreta and external secretions (including sweat); (e) uncannulated saliva collected either in an unstimulated fashion or stimulated by chewing gumbase or wax or by applying a dilute citric solution to the tongue; (f) placenta removed at delivery; (g) amniotic fluid obtained at the time of rupture of the membrane prior to or during labor; (h) supra- and subgingival dental plaque and calculus, provided the collection procedure is not more invasive than routine prophylactic scaling of the teeth and the process is accomplished in accordance with accepted prophylactic techniques; (i) mucosal and skin cells collected by buccal scraping or swab, skin swab, or mouth washings; (j) sputum collected after saline mist nebulization.**
- d. **Collection of data through noninvasive procedures (not involving general anesthesia or sedation) routinely employed in clinical practice. This includes: ~~d. The use of,~~ excluding procedures involving x-rays or microwaves. Where medical devices are employed, they must be cleared/approved for marketing. (Studies intended to evaluate the safety and effectiveness of the medical device are not generally eligible for expedited review, including studies of cleared medical devices for new indications.) Examples: (a) physical sensors that are applied either to the surface of the body or at a distance and ~~does~~ **do** not involve input of ~~matter or~~ significant amounts of energy into the subject or an invasion of the subject's ~~subject's~~ **subject's** privacy. Such procedures as: (b) weighing, or testing sensory acuity; (c) **magnetic resonance imaging; (d) electrocardiography, electroencephalography, thermography, detection of naturally occurring radioactivity, electroretinography, ultrasound, diagnostic echography, and electro-retinography.** It does not include exposure to electromagnetic radiation outside the visible. Collection of blood samples by venepuncture, in amounts not exceeding fifty (50) milliliters in an eight week period nor more often than two (2) times per week, from subjects eighteen (18) years of age or older and who are in good health and not pregnant. Collection of both supra- and subgingival dental plaque and calculus, provided the procedure is not more invasive than routine prophylactic scaling of teeth and the process is accomplished in accordance with accepted prophylactic techniques.**

**infrared imaging, doppler blood flow, and echocardiography; (e) moderate exercise by, muscular strength testing, body composition assessment, and flexibility testing where appropriate given the age, weight, and health volunteers of the individual.**

- e. **The study of existing Research involving materials (data, documents, records, pathological specimens, or diagnostic or specimens) that have been collected, or will be collected solely for nonresearch purposes (such as medical treatment or diagnosis). (NOTE: Some research in this category may be exempt. This listing refers only to research that is not exempt.)**
- f. **Collection of data from voice, video, digital, or image recordings made for research purposes.**
- g. **Research on individual or group behavior or characteristics of individuals, such as studies of or behavior (including, but not limited to, research on perception, cognition, ~~game theory~~, motivation, identity, language, communication, cultural beliefs or test development where the investigator does not manipulate subjects' practices, and social behavior and the research will not involve stress to subjects. (If, in the process of conducting an expedited review, the reviewer finds that the proposed manipulation involves more than minimal risk, the) or research proposal will employing survey, interview, oral history, focus group, program evaluation, human factors evaluation, or quality assurance methodologies. (NOTE: Some research in this category may be submitted for full committee review exempt. This listing refers only to research that is not exempt.) Research on drugs or devices for which an investigational new drug exemption or an investigational device exemption is not required.**

### ~~3. Research Subject to Full Committee Review~~

~~The category of "full Committee Review" remains for research not eligible for either Exemption or Expedited Review.~~

#### ~~F. Review Procedures~~

~~Forms necessary to begin the review process may be obtained from the Chair of the HSRC Committee.~~

#### ~~1. Exempt Research~~

- a. ~~The principal investigator and the department chairperson will make preliminary determination as to whether the project is exempt from institutional review; however, the final determination rests with the HSRC. The investigator(s) will prepare and submit a *Claim for Exemption* form to the HSRC. Questionnaires to be used in the course of the proposed research must be submitted with the Claim for Exemption forms.~~
  - b. ~~Research qualifying for exemption will usually be of the anonymous survey or interview type, or research conducted in traditional education settings for evaluation of instructional programs, etc (See Section 2 (a) for a more complete definition of Research Exempt from Review.)~~
- ~~G. *Claims for Exemption* are handled on an "as needed" basis. The Chair of the HSRC,~~

~~upon receipt, will forward the *Claim for Exemption* to an appropriate committee member assigned for review. Data Collection may begin as soon as the claim has received committee approval and has been properly filed with the HSRC. The Chair~~  
Informed Consent

1. No human subject research (including research deemed exempt from continuing IRB review) may be conducted without informing the human subject or the legally authorized representative of the risks, procedures, and discomforts of the research. Subjects should be clearly informed that their participation is voluntary. When appropriate, a statement illustrating the voluntary nature of the project should be included on written questionnaires. When research involves the use of minor participants, consent must be obtained from a parent or legal guardian. In addition, the minor participants over the age of 6 must provide their assent to participate, using a form appropriate for their age level.
  2. Voluntary Informed Consent assures a person's right to exercise free power of choice regarding participation in research. The basic elements of ~~the HSRC will~~ information necessary for voluntary informed consent are:
    - a. A clear, responsible explanation of procedures and purpose in language appropriate for the subject group (with experimental procedures specifically identified).
    - b. A description of expected risks or discomforts.
    - c. A description of expected benefits.
    - d. A disclosure of alternative procedures available.
    - e. An offer to answer any questions raised by a subject regarding procedure, concerns, complaints, etc.
    - f. Freedom to withdraw/discontinue participation at any time, especially when the subjects are students enrolled in a class. Discontinuing participation will be without penalty and without loss of benefits which the subject is otherwise due.
    - g. Appropriate contact information for the researcher.
    - h. Maintenance of anonymity of subjects.
    - i. Maintenance of the confidentiality of subjects.
    - j. An explanation that any concerns regarding rights of the research subject should be directed to the chairperson of the IRB.
- H. Protocol Submission and Processing for Review.
1. Investigators must submit, at minimum, the following items for review as part of a standard protocol submission:
    - a. Application for Use of Human Subjects in Research protocol form
    - b. Advertisement/recruitment materials that will be used to solicit participation in the study.
    - c. Informed Consent documents reflecting the exact language that will be used to obtain participant consent. See IRB website for guidance on informed consent issues.
    - d. Printed materials used for data collection (such as survey instruments or measures).

- e. Any relevant grant applications tied to the protocol request.
2. To facilitate the transfer of proposals, investigators are required to consolidate all of their material into one electronic file (completed application, any recruitment materials, consent form, and instruments such as interview questions, surveys, tests, experimental manipulations, etc.)
  3. The College IRB representative serves as the intake-point for protocol submission, and forwards protocols to the IRB Chairperson for review. The IRB will review the protocol to confirm the research is exempt, eligible for expedited review, or subject to full board review.
  4. **The Chair of the IRB, upon receipt, will record the application and** notify the principal investigator regarding the ~~final~~-status of the *Claim for Exemption* proposal.

~~Research eligible for expedited review~~

5. Data collection may begin as soon as the ~~Expediting Reviewer has approved the proposal, and the Statement of Expediting Reviewer has been properly filed with the HSRC~~ **investigator has received committee approval**. In the event that the ~~Expediting Reviewer does~~ **reviewers do** not approve the proposal, it will be forwarded to the full committee for review. ~~The Chair of the HSRC will notify the principal investigator regarding the status of the proposal.~~
6. Research Subject to Full Committee Review
    - a. ~~Research projects not eligible for either exemption or expedited review, will be subject to full committee review. Research subject to full committee review requires appropriate informed consent forms (a copy of which should be given to the subjects to keep), together with a full description of the project. The committee meets on a monthly basis to review research projects. Additional meetings may be called as needed.~~
    - b. **The committee meets on a monthly basis during each long semester to review proposals and policies. Additional meetings may be called as needed. The committee does not routinely meet or accept applications for full review during the summer.** The investigator(s) will prepare and submit a *Proposal for Activity Using Human Subjects*, a Sample Consent Form and any questionnaires to be used in the course of the proposed research to the Chair of the HSRC at least one week prior to the committee meeting at which the project is scheduled to be reviewed.
    - c. The investigator(s) may choose to be available for the committee meeting at which the project proposal will be reviewed in order to answer any questions the committee may have regarding the proposal. Attendance by the investigator(s) at this committee meeting is not required.
    - d. ~~Data collection may begin immediately upon~~

**7. Continuation or renewal**

- a. A project that has been determined to be exempt from IRB review does not require further review (e.g. annual continuing review) unless the approval relevant details of the proposal by project change in a way that makes the project ineligible for the exemption categories above.
- b. Projects that were approved under expedited or full committee. The Chair review require annual renewal. Approval of the HSRC will notify research is good for a one year period. If the research is to continue beyond the approved time the researcher must request an extension. The request for extension must be reviewed at the same level of review as the original proposal. The researcher's request must include the following information.
  - 1) The name of principal investigator regarding the status (s) and title of the research project.
  - 2) The number of participants that have been tested to date and the number of additional participants needed.
  - 3) A description of any modifications that will be made to the procedures.
  - 4) Any changes in anticipated risks or benefits.
  - 5) A description of any adverse effect or participant complaints to date.
  - 6) A brief summary of the findings to date.

#### **I. Training**

Individuals with projects subject to IRB review must complete a training course and provide documentation of certification. Online training from the National Institute of Health is available at <http://phrp.nihtraining.com>. A certificate of completion must be submitted for each of the primary investigators. It is recommended that all research assistants who will interact with participants or have access to identifiable data also complete the training. ~~proposal~~ Training is required regardless of whether the project is internally funded, externally funded, or unfunded. Although subject to modification based on changing federal guidelines, training is currently required annually for each student investigator and recommended every 3 years for faculty/staff.

#### **J. Records**

Federal regulations require all IRB records to be retained for at least three years, and records relating to the human subjects research conducted to be retained for at least three years after completion of the research. All records must be accessible for inspection and copying by authorized federal officials at reasonable times and in a reasonable manner.

#### **K. Midwestern State University IRB Procedural Manual**

Federal regulations at 45 CFR 46.103(b)(4) and (5) require institutions to have written IRB procedures for each of the following 7 areas:

1. Procedures which the IRB will follow for conducting its initial review of research;

2. Procedures which the IRB will follow for conducting its continuing review of research;
  3. Procedures which the IRB will follow for reporting its findings and actions to investigators and the institution;
  4. Procedures which the IRB will follow for determining which projects require review more often than annually;
  5. Procedures which the IRB will follow for determining which projects need verification from sources other than the investigators that no material changes have occurred since previous IRB review;
  6. Procedures which the IRB will follow for ensuring prompt reporting to the IRB of proposed changes in a research activity, and for ensuring that such changes in approved research, during the period for which the IRB approval has already been given, may not be initiated without IRB review and approval except when necessary to eliminate apparent immediate hazards to the subject; and
  7. Procedures for ensuring prompt reporting to the IRB, appropriate institutional officials, any Department or Agency head, and the Office of Human Research Protections (OHRP) of:
    - a. Any unanticipated problems involving risks to subjects or others (hereinafter referred to as unanticipated problems);
    - b. Any serious or continuing noncompliance with 45 CFR Part 46 or the requirements or determinations of the IRB; and
    - c. Any suspension or termination of IRB approval.
4. Dr. Watson made a motion to adopt a new course for the Study Abroad Program that was presented by Dr. Williams; *Dr. Capps seconded and the motion was adopted (closed).*

New Course Addition, effective Summer I 2013

**MWSU. 1636. Study Abroad Seminar**

Description: In-depth study in a topic selected for the study abroad location. May be repeated when topics vary.

Seminar 6

5. Dr. Patton made a motion to adopt the following undergraduate course and catalog changes in Accounting; *Dr. Little seconded and the motion was adopted (closed).*

**Undergraduate Catalog Change (Page 113)**

From: Courses for Major in Accounting: (30 semester hours)

ACCT 3023, 3033, 3043, 3073, 3203, 4063, 4333; LSBA 3243; and six accounting elective hours selected from ACCT 4083, 4123, 4223.

To: Courses for Major in Accounting: (30 semester hours)

ACCT 3023, 3033, 3043, 3073, 3203, 4063, 4333; LSBA 3243; and six accounting elective hours selected from ACCT 4083, 4123, ~~4223~~ **4893**.

## 2013 – 2014 DEGREE PLAN FOR A BBA WITH A MAJOR IN ACCOUNTING

Last Name \_\_\_\_\_ First \_\_\_\_\_ Middle \_\_\_\_\_ Mustang ID \_\_\_\_\_  
Date of Graduation \_\_\_\_\_  
Placement Exams: MATH 0003 \_\_\_; MATH 1003 \_\_\_; ENGL 1003 \_\_\_; ENGL 1013 \_\_\_; WRITING  
PROFICIENCY: Taken \_; Passed \_ THEA Test: Writing \_; Reading \_; Mathematics \_

**COMMUNICATION** 3 semester hours: **BUSINESS CORE**<sup>7</sup> 27 semester hours:  
SPCH 1133 Fundamentals of Speech ENGL 1113 Rhetoric & Composition  
Comm, 1233 Voice & Diction, ENGL 1123 Rhetoric & Composition  
or 2423 Interpersonal Communication MATH 1203 Math Analysis for Business or 1233  
College Algebra

**SCIENCE**<sup>1</sup> 6 semester hours:

**HUMANITIES & VISUAL AND  
PERFORMING ARTS**<sup>2</sup> 9 semester  
hours:

English literature, history, humanities,  
philosophy or a foreign language

Visual and Performing Arts

**INSTITUTIONALLY DESIGNATED  
OPTION**<sup>3</sup> (EXPH)  
2 semester hours:

BUAD 1033 Foundations of Business  
ACCT 2143 Financial Accounting  
ACCT 2243 Managerial Accounting  
MIS 2003 Information Technology Concepts for  
Business  
ECON 2333 Macroeconomic Principles  
ECON 2433 Microeconomic Principles

**SOCIAL & BEHAVIORAL SCIENCES** 15  
semester hours:

HIST 1133 American History to 1865  
HIST 1233 American History since 1865  
POLS 1333 American Government  
POLS 1433 American Government  
PSYC 1103 General Psychology or SOCL 1133  
Introductory Sociology

**PROFESSIONAL BUSINESS CORE**<sup>4</sup>  
27 semester hours:

MIS 3003 Management Information  
Systems  
MGMT 3013 Organizational Behavior  
BUAD 3033 Business & Economic  
Statistics  
LSBA 3233 Legal Environment of  
Business  
BUAD 3323 Business Ethics  
MGMT 3453 Operations Management  
MKTG 3723 Principles of Marketing  
FINC 3733 Business Finance  
MGMT 4853 Strategic Management<sup>5</sup>  
(Graduating Seniors only!)

**APPROVED ELECTIVES**<sup>6</sup> to reach a  
total of 120 hours:

**COURSES FOR MAJOR IN ACCOUNTING** 30  
semester hours:

ACCT 3023 Accounting Information Systems  
ACCT 3033 Intermediate Accounting I  
ACCT 3043 Intermediate Accounting II  
ACCT 3073 Federal Income Tax I  
ACCT 3203 Cost Accounting I  
ACCT 4063 Auditing  
ACCT 4333 Governmental & Nonprofit Entity  
Accounting  
LSBA 3243 Commercial Law  
Plus two of the following accounting electives:  
ACCT 4083 Federal Income Tax II  
ACCT 4123 Advanced Accounting  
ACCT 4893 Internship in Accounting

**ADDITIONAL INFORMATION**

The degree plan may never supersede catalog requirements. The student is held responsible for meeting all requirements of the catalog selected for graduation.

**ENDNOTES**

<sup>1</sup> This requirement may be fulfilled by taking any two of the following courses, and their respective labs, if applicable: BIOL 1134, 1144, 1234, 1544; CHEM 1103, 1141 and 1143, 1241 and 1243, 1303; ENSC 1114; GEOS 1134, 1234; PHYS 1144, 1244, 1533, 1624, 2104, 2204, 2644.

<sup>2</sup> A) Six hours from English literature, history, humanities, philosophy, or two semesters of one foreign language; any courses in art history, music history, or theatre history may also be accepted in fulfillment of the humanities requirement: ENGL 2413, 2423, 2613, 2623, 2723, 2813, 2823; HIST 1333, 1433, 3133; HUMN 2013, 2023, 2033, 2043, 2053; PHIL 1033, 1533, 2033, 2233, 2633; FREN 1134, 1234; GERM 1134, 1234; SPAN 1134, 1234, **AND:**

B) Three hours from: ART 1113, 1123, 1313, 1413; MUSC 1001, 1021, 1071, 1033, 1603/1601; MCOM 2213; THEA 1403, 1503.

<sup>3</sup> This requirement may be fulfilled by the following: EXPH 1011 and a one-hour activity course **OR** Two different activity courses **OR** One semester of marching band and one activity course **OR** Two semesters of marching band.

<sup>4</sup> Students must complete all nine (27 semester hours) of the professional business core with an overall GPA of 2.0 in those courses.

<sup>5</sup> This course is restricted to graduating seniors and must be taken during the student's final semester.

<sup>6</sup> Electives may be upper or lower division courses from any college on campus, and must be approved by the student's advisor. Developmental courses and EXPH activity courses cannot be counted as electives.

<sup>7</sup> In order to matriculate in the upper division business curriculum, students must complete the DCOBA Admissions Application to be admitted. Additionally, students must complete all nine (27 semester hours) of the business core courses with an overall GPA on those courses of 2.2, and have completed an additional 21 hours in the university core.

**SUGGESTED ACCOUNTING COURSE SEQUENCE**

Most upper level accounting courses have prerequisites requiring that they be completed in sequence. They generally are offered only once a year. It is therefore important that these courses be completed in order as shown below. The Accounting Department follows a two year master schedule that appears on the accounting bulletin board. This schedule is designed to offer the 27 upper-level accounting hours required for the accounting major so they can be completed on a two year cycle (4 semesters) as shown below. The accounting major also requires LSBA 3243 Commercial Law, which is normally offered every semester.

**Year One:**

**Fall:**  
ACCT 3023 Accounting Information Systems  
ACCT 3203 Cost Accounting I  
FINC 3733 Business Finance\*\*

**Spring:**  
ACCT 3033 Intermediate Accounting I  
ACCT 3073 Federal Income Tax I

**Year Two:**

**Fall:**  
ACCT 3043 Intermediate Accounting II  
ACCT 4063 Auditing  
Acct Elective(s)\*

**Spring:**  
ACCT 4333 Governmental & Nonprofit Entity Accounting  
Acct Elective(s)\*

\*Two accounting electives must be selected from the courses listed below.

**ACCT 4893 Internship in Accounting is offered Fall, Spring, and Summer.**

Fall Electives: ACCT 4083 Federal Income Tax II  
Spring Electives: ACCT 4123 Advanced Accounting

\*\*FINC 3733 (Business Finance) must be completed or enrolled in as a prerequisite for ACCT 3033.

6. Dr. Owen made a motion to adopt the following graduate course and catalog changes;  
*Dr. Capps seconded and the motion was adopted (closed).*

**Effective Fall 2013****1. Changes to page 23****THESIS OR RESEARCH PAPER (IF REQUIRED)**

1. Form for Thesis and Research Papers: The faculty of each program shall choose the style manual for the field. See program area for recommended manual.
2. Thesis: Students following a thesis program must complete the steps listed below:
  - a. Graduate Advisory Committee: The student should consult regularly with the Graduate Advisory Committee during the preparation of the thesis.
  - b. Title and Approval Pages: The title pages and approval pages of all theses must be uniform. Examples of each form are available in the department offices.

- c. Abstract: An abstract in standard form of not more than two pages must be prepared. The abstract pages are not numbered and should be inserted at the back of the thesis or behind the bibliography of the thesis.
- d. Thesis Enrollment: A student's original enrollment is in Thesis 6983; the second enrollment is in Thesis 6993; all subsequent enrollments are in 6993. Enrollment is required each long term until the thesis is successfully completed or until a leave of absence of one semester is granted by the Dean of the Graduate School. Summer enrollment in thesis is not required unless the student will be an August graduate.
- e. Thesis Deadlines: The student must present a reading copy of the thesis to the Graduate Advisory Committee not later than six weeks prior to the date of expected graduation.

An electronic copy of the thesis must be submitted to the Graduate Office not later than two weeks prior to the end of the semester or summer term (last day of finals) in which all work for the degree is completed. A hard copy of the approval page with signatures of the thesis committee members and chair, and department chair or graduate coordinator will be submitted to the Graduate Office at the same time the electronic thesis is submitted. After the Dean of the Graduate School's approval, a copy of the approval page will be sent to the Office of the Registrar to verify completion of this requirement.

All theses will be archived electronically in Moffett Library **for which there is no charge**. Students will have the option of allowing their theses to be uploaded to a searchable database that will allow their work to be accessed worldwide. Hard copies of the thesis are at the discretion of the student or program/department/college; responsibility for these will be assumed at that level. **If a college requires a bound copy or if the student desires one or more bound copies, the library can quote current fees for binding.**

## 2. Changes to page 35

### DEGREE FEES:

Graduation Fee .....	30.00
Thesis Binding (per copy) .....	25.00.

- 7. Dr. Patton made a motion to adopt the following graduate course and catalog changes in Business; *Dr. Capps seconded and the motion was adopted (closed).*

### Effective Fall 2013

#### Changes to page 60 of the Graduate Catalog

From: In most cases, students who have earned a bachelor's degree in business administration will have satisfied the entire CBK. Students who have had no previous course work in business can have portions of the CBK waived with other previous course work and/or relevant work experience or by equivalency testing. The specific CBK courses required will be determined by the Graduate Coordinator and discussed with each student in an initial meeting.

To: In most cases, students who have earned a bachelor's degree in business administration will have satisfied the entire CBK. Students who have had no previous course work in business can have portions of the CBK waived with other previous course work and/or relevant work experience or by equivalency testing. The specific CBK courses required will be determined by the Graduate Coordinator and discussed with each student in an initial meeting. **Alternatively, the entire CBK can be satisfied by completing the six-hour graduate course: BUAD 5006-Foundations for the MBA.**

8. Dr. Patton made a motion to adopt the following graduate course and catalog changes in Business; *Dr. Little seconded and the motion was adopted (closed).*

### **Effective Fall 2013**

#### **A. Changes to page 61**

**From:** \*Note: Students completing a thesis will take BUAD 6983, 6993, and one graduate elective course for a total of 9 hrs.

**To:** \*Note: Students completing a thesis will take BUAD 6983, 6993, and one graduate elective course for a total of 9 hours. **Students completing a Concentration in Accounting will take three graduate accounting electives as approved by the Graduate Coordinator for a total of 9 hours; transcript will reflect the concentration in accounting.**

#### **B. Adding a Concentration to the MBA**

##### MBA-Concentration in Accounting

Numerous accounting students have expressed an interest in being able to earn a graduate degree at MSU with a stronger accounting emphasis. So, we propose adding a concentration in accounting option to our existing MBA degree. Students that opt for the MBA with a concentration in accounting will complete the same 8 MBA core classes (24 hours) completed by all MBA students and will complete 3 graduate electives (9 hours) just like all MBA students (33 graduate hours total for the MBA with or without the accounting concentration). The only difference is that students doing the concentration in accounting will complete 3 graduate-level ACCT courses (9 hours-ACCT courses to be approved by the Graduate Coordinator) for their 3 graduate elective courses.

The concentration in accounting will consist of 12 hours of graduate-level ACCT coursework, the 3 graduate-level ACCT elective courses approved by the Graduate Coordinator (9 hours) and the graduate-level ACCT 5213 course, which is part of the MBA core required for all MBA students. The concentration in accounting will be reflected on the transcripts of students successfully completing the MBA-Concentration in Accounting coursework.

### C. New Degree Plan for MBA

#### DILLARD COLLEGE OF BUSINESS ADMINISTRATION

#### DEGREE PLAN MASTER OF BUSINESS ADMINISTRATION

Catalog: 2012-2014 Revised: 04/17/2013 Concentration (if any): \_\_\_\_\_

Last Name	First	Middle	Mustangs ID #
Undergrad Degree	Cumulative GPA	GMAT Score	Date of Entry

#### I. Common Body of Knowledge

##### Option A (27 hours):

\*ACCT 2143 Financial Accounting \_\_\_\_\_

\*ACCT 2243 Managerial Accounting \_\_\_\_\_

\*ECON 2333 Macroeconomic Principles \_\_\_\_\_

\*ECON 2433 Microeconomics Principles \_\_\_\_\_

\*FINC 3733 Business Finance \_\_\_\_\_

\*BUAD 3033 Business and Economic Statistics \_\_\_\_\_

\*MGMT 3013 Organizational Behavior \_\_\_\_\_

\*MKTG 3723 Principles of Marketing \_\_\_\_\_

\*MIS 3003 Management Information Systems \_\_\_\_\_

..... \* Can be waived with previous coursework and/or relevant work experience or by testing

##### Option B (6 hours):

BUAD 5006 Foundations for the MBA \_\_\_\_\_

#### II. MBA Course Work (33 hours)

ACCT 5213 Cost Analysis and Control \_\_\_\_\_

BUAD 5603 Advanced Applied Business Statistics \_\_\_\_\_

ECON 5113 Managerial Economics **OR** ECON 5143 Macroeconomics \_\_\_\_\_

FINC 5713 Financial Administration \_\_\_\_\_

MIS 5113 Information Technology Management \_\_\_\_\_

MGMT 5443 Current Issues in Organizational Behavior \_\_\_\_\_

MKTG 5513 Seminar in Marketing \_\_\_\_\_

MGMT 6883 Seminar in Business Policy \_\_\_\_\_

Elective \_\_\_\_\_

Elective \_\_\_\_\_

Elective \_\_\_\_\_

**NOTES:** (1) I have read and understand that this is not an official record of work taken and that it does not supersede catalog requirements for which I am fully responsible. (2) A maximum of 6 hours of graduate elective courses may be transferred from other universities. (3) Thesis students will take BUAD 6983 (Thesis) and BUAD 6993 (Thesis) for two of their three electives. (4) Concentration students will take their three electives (9 hours) in the concentration area (concentration courses must be preapproved by the Graduate Coordinator); the concentration area will be noted on the student's transcript.

9. Dr. Patton made a motion to adopt the following graduate course and catalog changes in Business; *Dr. Fischli seconded and the motion was adopted (closed).*

#### Course/Catalog Changes, effective Fall 2013

##### Change of Course Description

##### ACCT 5123. Advanced Accounting

Prerequisite: ACCT 3043 or concurrent enrollment

From Description: not provided

To Description: Intensive study of special areas in accounting with emphasis on consolidated statements; other topics include multinational companies, fiduciaries, insolvencies, partnerships, and fund accounting. This material is heavily tested on the CPA Exam. (May not be taken by students with credit for ACCT 4123.)

Lecture 3(3-0)

Course Objectives and/or additional information:

- We are updating the course description to better reflect the content of the course.

### **Change of Course prerequisite and Course Description**

#### **ACCT 5223. Accounting Research and Communication**

From Prerequisite: ACCT 3043

To Prerequisite: ACCT 4063

From Description: not provided

To Description: Introduces graduate students to professional accounting research. The course includes a study of the authoritative sources useful for accounting research. Students research, analyze, develop, and present proposed solutions to accounting and related business cases found in practice using such modern information technology resources and databases, as the Financial Accounting Research System (FARS). The results of the research will be presented both written and orally. This course partially fulfills the Texas State Board of Accountancy's requirements for accounting research and communication. (May not be taken by students with credit for ACCT 4223).

### **New Course Additions**

#### **ACCT 5083. Federal Income Tax II**

Prerequisites: ACCT 3073 and consent of Graduate Coordinator

Description: Survey of federal income tax laws applicable to corporations, partnerships and S-corporations, and fiduciary relationships. (May not be taken by students with credit for ACCT 4083).

Lecture 3(3-0)

Course Objectives and/or additional information:

The general objective of this course is to introduce the student to the conceptual foundations of federal income taxation of businesses in the United States. The tax law changes almost daily as it is amended to address unique transactions and to meet economic, social, and political needs. The study of taxes blends together accounting, economics, law, and finance concepts. The focus of the course is on the basic concepts of taxation for various entity types, particularly those that have been stable over time.

*This is a reactivation of a previously taught course.*

#### **ACCT 5323. Graduate Accounting Information Systems**

Prerequisites: ACCT 2143 and 2243

Description: Focuses on systems analysis and design concepts and concerns that relate to the creation, security, documentation, and usage of accounting information systems while requiring hands-on work with Microsoft Office software for accounting purposes (emphasis on Excel and Access).

Lecture 3(3-0)

Course Objectives and/or additional information:

This class is designed to help give you a strong foundation and a solid understanding of how systems are designed and used to capture, store, and utilize accounting information. In this class, computerized systems will be discussed. Upon completion of this course, the student will be able to understand and explain how an accounting information system is designed, implemented, documented, and used in order to gather and transform data into useful decision-making information that will be used by both accountants and non-accountants. This class is also designed to give students a sound understanding of how to design and utilize spreadsheets and databases for accounting purposes. (Has been taught for the last several years as a special topics course under the ACCT 6663 number).

### **ACCT 5523. Graduate International Accounting Standards**

Prerequisite: ACCT 3043

Description: Provides a comprehensive overview of all current international accounting standards (IFRS) in the private sector.

Seminar 3(3-0)

Course Objectives and/or additional information:

- Completion of distance learning and assessment program leading to IFRS certification.
- Qualify for entry-level financial accounting positions in firms engaged in international accounting.
- Create a unique skill set differentiating MSU accounting graduates in the job market.

### **BUAD 5006. Foundations for the MBA**

Prerequisite: Consent of the Graduate Coordinator

Description: Graduate-level prologue to the accounting, statistics, economic, finance, marketing, management, and information systems foundations built upon during subsequent graduate classes.

Lecture 3(3-0)

Course Objectives and/or additional information:

- Demonstrate a broad understanding of the functional areas of a business entity. Course builds a proper foundation for further study of the functional areas.
- Develop analytical and critical thinking skills beyond those exhibited for students at the bachelor's level. Focus is on the analytical foundations.

10. Dr. Capps made a motion to adopt the following graduate course and catalog changes in Education; *Dr. Watson seconded and the motion was adopted (closed).*

### **New Course Addition, effective Fall 2014**

#### **ETEC 5003**

Description: This course prepares undergraduate students to use suites of digital media and communication tools that support the development of technological pedagogical content knowledge. Students will develop learning experiences that incorporate new technologies that are developed in collaboration with method course instructors, or other instructors.

**Course Objectives:**

- Students demonstrate a basic level of technological pedagogical content knowledge through creating student-centered, technology-rich lesson plans
- Students can design, implement, and participate in digital learning and teaching experiences
- Students demonstrate knowledge and can model through their teaching or leadership decisions the legal and ethical implications of digital citizenship

**Additional Information**

- Dr. Latham reported that her staff has collected four boxes of hygiene products for donation to First Step.
- Ms. English thanked everyone for their help in getting grades submitted
- Dr. Johnston reported that they have 30 nurses signed up for the new Accelerated Nursing Program.

**Adjournment**

There being no other business, the meeting was adjourned at 2:38 p.m.

Respectfully submitted,

Deb Schulte, Assistant to the Provost