4. Change in Curriculum

Mays Business School
Department of Finance
BBA in Finance
CHANGE IN CURRICULUM
CHANGE IN CURRICULUM

MAYS BUSINESS SCHOOL
DEPARTMENT OF FINANCE
BBA IN FINANCE
Texas A&M University
Request for a Change in Curriculum
Undergraduate • Graduate • Professional

1. Program request type: □ Undergraduate □ Graduate □ First Professional (e.g., DVM, JD, MD, etc.)
   □ Degree Program □ Minor □ Certificate

2. Request change for:

3. Request submitted by (Department or Program Name):
   Department of Finance, Mays Business School

4. Program Designation and Name
   (e.g., B.A. in History, Minor in History, Certificate in European Union):
   BBA in Finance

5. Brief description of change: (1) Require all undergraduate FINC majors to complete ACCT327 and ACCT328. Eliminate the option of taking ACCT315 or ACCT316. (2) Modify FINC course prerequisites, as specified in attached memorandum and accompanying course change requests, to make ACCT327 and ACCT328 foundational in the BBA-FINC curriculum.

6. Rationale for change: Please see attached memorandum and letter of support. The focus in the ACCT327/328 sequence is on how to construct financial statements. The focus in the ACCT315/316 is on how to use financial statements. The Department of Finance, after extensive consultation with industry professionals and with our own faculty, has determined that the ACCT327/328 sequence provides the most relevant academic content for our BBA students.

7. a. Proposed curriculum attached. □ Yes □ No
   b. Current catalog curriculum with handwritten edits attached. □ Yes □ No
   c. Current Howdy degree evaluation with handwritten edits attached. □ Yes □ No

   Please make sure the attached proposed curriculum, catalog and Howdy degree evaluation match.

8. a. Will degree program hours change (increase/decrease) due to the proposed curriculum changes? □ Yes □ No
   b. If yes, degree program hours will change from: _______ to: _______
   c. If yes, is the Texas Higher Education Coordinating Board form attached? □ Yes □ No
      http://www.thecb.state.tx.us/index.cfm?objectid=A0F9F7FA-9A92-4F11-2756AD3BBFF01D60

9. If proposed changes affect other unit(s), are letters of support attached? □ Yes □ No

IMPORTANT NOTE: Curriculum changes submitted through the approval process and fully approved by February (December-UCC/GC, January-Faculty Senate, February-President) will be effective in the next academic year. Changes requiring approval beyond the University should complete the internal approval process early in the fall semester whenever possible in order to ensure timely implementation.

Approval recommended by:

Name

Date

Questions regarding this form should be directed to Curricular Services at 845-8201 or sandra-williams1@tamu.edu.
Curricular Services – 04/14

RECEIVED
MAY 29 2015
CURRICULAR SERVICES
DATE May 7, 2015

TO Dr. Marty Louder
Associate Dean for Undergraduate Programs

FROM Sorin M. Sorescu
Head of the Department of Finance

Subject: Changes to Intermediate Accounting requirements for Finance Majors

Dear Marty,

On behalf of the faculty of the Department of Finance, I am writing to recommend the following five curriculum changes to the Intermediate Accounting requirements for the BBA Curriculum in Finance:

1) Modify the BBA curriculum in Finance to mandate ACCT327 and ACCT328 as two required courses in Intermediate Accounting. Currently, students are given a choice between ACCT327 and ACCT315, and between ACCT328 and ACCT316.

2) Modify the prerequisites for FINC351 and FINC361 as follows: Instead of “ACCT315 or ACCT327, or concurrent enrollment,” change to “ACCT327, or concurrent enrollment in ACCT327.”

3) For the following list of Finance courses, add “ACCT328 or concurrent enrollment in ACCT328” as a prerequisite, in addition to the existing pre-requisites: FINC422, FINC423, FINC424, FINC425, FINC426, FINC428, FINC435, FINC443, FINC445, FINC449, FINC472, FINC473, FINC475

4) Modify the prerequisites for FINC447 as follows: Instead of “ACCT315 or ACCT327,” change to “ACCT327.”

5) Modify the prerequisites for FINC462 to add “FINC351, FINC361, and ACCT328 or concurrent enrollment in ACCT328.”

Assuming approval at all levels, the change would take effect beginning with the fall 2016 undergraduate catalog.

Rationale

The focus in the ACCT327/328 sequence is on how to construct financial statements. The focus in the ACCT315/316 is on how to use financial statements. The Department of Finance, after extensive consultation with industry professionals and with our own faculty, has determined that the ACCT327/328 sequence provides the most relevant academic content for our BBA students.

Thank you for your consideration.
DATE: May 19, 2015

TO: Dr. Jim Benjamin
Head of the Department of Accounting

FROM: Sorin M. Sorescu
Head of the Department of Finance

Subject: Changes to Intermediate Accounting Requirements for Finance Majors

Dear Jim,

On behalf of the faculty of the Department of Finance, I am writing to the Department of Accounting to request support for the following five curriculum changes to the Intermediate Accounting requirements of the BBA Curriculum in Finance. These changes were reviewed by the Mays Curriculum and Assessment Committee (CAC) on Friday, May 8, 2015. Following deliberations, the CAC unanimously recommended approval of these five items.

1) Modify the BBA curriculum in Finance to mandate ACCT327 and ACCT328 as two required courses in Intermediate Accounting. Currently, students are given a choice between ACCT327 and ACCT315, and between ACCT328 and ACCT316.

2) Modify the prerequisites for FINC351 and FINC361 as follows: Instead of “ACCT315 or ACCT327, or concurrent enrollment,” change to “ACCT327, or concurrent enrollment in ACCT315.”

3) For the following list of Finance courses, add “ACCT328 or concurrent enrollment in ACCT328” as a prerequisite, in addition to the existing pre-requisites: FINC422, FINC423, FINC424, FINC425, FINC426, FINC428, FINC435, FINC443, FINC445, FINC449, FINC472, FINC473, FINC475

4) Modify the prerequisites for FINC447 as follows: Instead of “ACCT315 or ACCT327,” change to “ACCT327.”

5) Modify the prerequisites for FINC462 to add “FINC351, FINC361, and ACCT328 or concurrent enrollment in ACCT328.”

Assuming approval at all levels, the change would take effect beginning with the fall 2016 undergraduate catalog.

Rationale

The focus in the ACCT327/328 sequence is on how to construct financial statements. The focus in the ACCT315/316 is on how to use financial statements. The Department of Finance, after extensive consultation with industry professionals and with our own faculty, has determined that the ACCT327/328 sequence provides the most relevant academic content for our BBA students.

If you have no objection to these changes, please sign this letter and return it to Lanny Martindale.

Thank you for your consideration.
Curriculum in Finance

The business enterprise must raise capital, use it to maximum advantage, and reward investors. Finance is the set of management challenges (and career opportunities) concerned with succeeding at these tasks.

The finance major involves both required and elective courses in three areas. The area of Corporate Finance encompasses tools and techniques for valuing productive assets, choosing ways of funding them, and gauging financial success. In the area of Investments, theoretical and practical models help assess risks and rewards of stocks, bonds, derivatives, and other "financial assets" (individually and in portfolios), as well as the financial health of firms and institutions offering them to the investing public. The area of Markets and Institutions explores the ways in which bankers, brokers, and other financial institutions convert savings into productive capital.

Mays finance graduates with good academic records place well in all these areas, as well as in graduate and professional schools. They work in industry, on Wall Street, in major banking and consulting firms, and as wealth managers. Accordingly, the Department of Finance emphasizes scholarship in its faculty, professionalism in its programs, and innovation in its relationships with employers and mentors.

(See Freshman and Sophomore Years)

<table>
<thead>
<tr>
<th>First Semester</th>
<th>(Th-Pt)</th>
<th>Cr</th>
<th>Second Semester</th>
<th>(Th-Pt)</th>
<th>Cr</th>
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<tbody>
<tr>
<td>FINC 341 Business Finance</td>
<td>(3-0)</td>
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<td>FINC 421 Investment Analysis</td>
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<tr>
<td>FINC 350 Ethics in Financial Decision Making</td>
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<td>FINC 484 Managerial Finance</td>
<td>(3-0)</td>
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<tr>
<td>MGMT 363 Managing People in Organizations</td>
<td>(3-0)</td>
<td>3</td>
<td>FINC 460 Money and Capital Markets</td>
<td>(3-0)</td>
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<tr>
<td>SCM 303 Statistical Methods</td>
<td>(3-0)</td>
<td>3</td>
<td>SCM 364 Operations Management</td>
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</table>

ACCT 327

| Junior Year* | | |
|---------------| | |
| MKTG 321 Marketing | (3-0) | 3 |
| ACCT or FINC elective | | 3 |
| FINC elective | | 3 |
| General elective | | 3 |
| International elective | | 3 |

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| Senior Year* | | |
|---------------| | |
| MKTG 466 Strategic Management | (3-0) | 3 |
| FINC elective | | 3 |
| FINC elective | | 3 |
| General elective | | 4 |
| International elective | | 1 |

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Notes:

1. Upper-Level Entry into accounting, business honors, finance, management, management information systems, marketing and supply chain management (BBA) is on page 258.

See reference on page 267.
Detail Requirements

Information for Degree Evaluation

This is NOT an official evaluation.

Program Evaluation

Limitation Correspondence: No more than 12 hours of correspondence earned through an accredited institution may be used for an undergraduate degree.

Limitation Combination: Maximum combination of 18 hours of 481, 482, 485 and/or 491 courses may be used for an undergraduate degree.

Limitation Mathematics: No more than one course may be used from MATH 141, 152, 166 or 172 in this degree plan.

Limitation Mathematics: Only one course may be used from MATH 131, 142, 151 or 171 in this degree plan.

Program : BBA FINC
Campus : College Station
College : Mays Business School
Degree : Bachelor of Business Admin.
Level : Undergraduate
Majors : Finance
Departments : Finance

Catalog Term : Fall 2014 - College Station
Evaluation Term : Spring 2015 - College Station
Expected Graduation Date :
Request Number : 11
Results as of : May 06, 2015
Minors :
Concentrations :

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<td>Used</td>
<td>Required</td>
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<tr>
<td>Total Required</td>
<td>No</td>
<td>120.00</td>
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</tbody>
</table>

Program GPA : Yes
Overall GPA : No
2.00 "0"

Other Course Information
Transfer :
0.000 0

This is NOT an official evaluation.

Area : Major Coursework (18.000 credits) - Not Met

No AND A. FINC 351
No AND B. FINC 361
No AND C. FINC 381
No AND D. Finance Elect 9hrs
Select from FINC 300-499 (exclude FINC 309, 341, 350, 351, 361, 381, 409, 478, 484).

Total Credits and GPA 0.000

unofficial evaluation

Area : Supporting Coursework (16.000 credits) - Not Met

No AND A. ACCT 327

No  AND  B.  Accounting Reqmt 1 - 3hrs  
Select from ACCT 316, 320.

No  AND  C.  ACCT/FINC Electives 3hrs  
Select from ACCT 300-499 (exclude ACCT 315, 316, 327-328, 450, 484); FINC 300-499 (exclude FINC 309, 341, 350, 351, 361, 381, 409, 478, 484).

No  AND  D.  Professionalism Reqmt 1hr  
Take FINC 350.

No  AND  E.  International Electives 6hrs  

Total Credits and GPA  0.000

unofficial evaluation

Area : Common Body of Knowledge (CBK) (36,000 credits) - Not Met  
Description : CBK GPA Reqmt: A minimum GPA of 2.00. Transfer grades are not calculated in GPA requirement for CBK.

<table>
<thead>
<tr>
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<th>Rule</th>
<th>Subject</th>
<th>Attribute</th>
<th>Low High</th>
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<th>Required</th>
<th>Term Subject</th>
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<th>Attribute</th>
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<tr>
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<td>A.</td>
<td>ACCT 229</td>
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<td>No</td>
<td>AND</td>
<td>B.</td>
<td>ACCT 230</td>
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<td>No</td>
<td>AND</td>
<td>C.</td>
<td>ECON 202</td>
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<td>No</td>
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<td>ECON 203</td>
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<td>No</td>
<td>AND</td>
<td>E.</td>
<td>ISYS 210</td>
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<td>No</td>
<td>AND</td>
<td>F.</td>
<td>MGMT 111</td>
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<td>No</td>
<td>AND</td>
<td>G.</td>
<td>FINC 341</td>
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<td>No</td>
<td>AND</td>
<td>H.</td>
<td>MGMT 363</td>
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<td>No</td>
<td>AND</td>
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<td>MKTG 121</td>
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<tr>
<td>No</td>
<td>AND</td>
<td>J.</td>
<td>SCMT 303</td>
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<tr>
<td>No</td>
<td>AND</td>
<td>K.</td>
<td>SCMT 364</td>
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<tr>
<td>No</td>
<td>AND</td>
<td>L.</td>
<td>MGMT 466</td>
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Total Credits and GPA  0.000

unofficial evaluation

Area : Communication (6,000 credits) - Not Met  

<table>
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<th>Condition</th>
<th>Rule</th>
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<th>Term Subject</th>
<th>Course Title</th>
<th>Attribute</th>
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<tr>
<td>No</td>
<td>A.</td>
<td>Communication Reqmt 6hrs</td>
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Select from ENGL 104; COMM 203, 205, 243.

Total Credits and GPA  0.000

unofficial evaluation
## Area: Mathematics (6.000 credits) - Not Met

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<th>Attribute</th>
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<th>Course Title</th>
<th>Attribute</th>
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<tr>
<td>V0</td>
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<td>MATH 141</td>
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<tr>
<td>V0</td>
<td>AND</td>
<td>B.</td>
<td>MATH 142</td>
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Total Credits and GPA 0.000

unofficial evaluation

## Area: Life and Physical Sciences (9.000 credits) - Not Met

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<td>V0</td>
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<td>Life/Physical Sciences</td>
<td>9hrs</td>
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Select 9 hours from any courses with the Life and Physical Sciences attribute [KLPS].

Total Credits and GPA 0.003

unofficial evaluation

## Area: Language, Philosophy & Culture (3.000 credits) - Not Met

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<th>No</th>
<th>Condition</th>
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<tr>
<td>V0</td>
<td>A.</td>
<td>Lang, Phil, Culture Rqmt</td>
<td>3hrs</td>
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Select any course with the Language, Philosophy and Culture attribute [KLPC].

Total Credits and GPA 0.000

unofficial evaluation

## Area: Creative Arts (3.000 credits) - Not Met

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<th>Required</th>
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<th>Courses</th>
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<tr>
<td>V0</td>
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<td>Creative Arts Requirement</td>
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Select three hours from any course with the Creative Arts attribute [KCRA].

Total Credits and GPA 0.000

unofficial evaluation

## Area: Social and Behavioral Sciences (3.000 credits) - Not Met

<table>
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<th>No</th>
<th>Condition</th>
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<th>Attribute</th>
<th>Credits</th>
<th>Courses</th>
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<tbody>
<tr>
<td>V0</td>
<td>A.</td>
<td>Social Science Rqmt</td>
<td>3hrs</td>
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Select from courses with the Social and Behavioral Science attribute [KSCS].

Total Credits and GPA 0.000

unofficial evaluation
Detail Requirements

Area: Citizenship (12.000 credits) - Not Met
Description: Completion of 4 semesters of Upper-Level ROTC may be substituted for 3 hours of American History and 3 hours of Political Science.
Met Condition Rule Subject Attribute Low High Required Required Term Subject Course Title Attribute Credits Courses
No A. American History Rqmt 6hrs
   Select from any course with the [KHIS] attribute.
No AND B. Political Science Rqmt 6hrs
   Take POLS 206 and POLS 207.

Total Credits and GPA

unofficial evaluation

Area: General Electives (8.000 credits) - Not Met
Met Condition Rule Subject Attribute Low High Required Required Term Subject Course Title Attribute Credits Courses
No A. Electives 8hrs
   Select from any course 100-499 not used elsewhere (except ACCT 209-210, 315, 327; FING 409; IBUS 301; ISYS 209;
   SABA 300-399; SCMT 306; KINE 198; MGMT 299, 309; MKTG 499.

Total Credits and GPA

unofficial evaluation

Area: Work Not Applied - Met
Description: See advisor for acceptable substitutions.
Met Condition Rule Subject Attribute Low High Required Required Term Subject Course Title Attribute Credits Courses
No A. Courses not applied

Total Credits and GPA

unofficial evaluation

Area: University Writing Requirement - Not Met
Met Condition Rule Subject Attribute Low High Required Required Term Subject Course Title Attribute Credits Courses
No A. Writing Requirement
   Two courses required.
   Only sections of FING 350, 381, 489 with the Writing attribute
   [UWRT] may be used to satisfy this requirement.

Total Credits and GPA

unofficial evaluation

Area: Int'l & Cult Diversity - Not Met
Met Condition Rule Subject Attribute Low High Required Required Term Subject Course Title Attribute Credits Courses
No A. Int'l & Cultural Diversity 6hrs

Total Credits and GPA

unofficial evaluation
Select from courses with the International and Cultural Diversity attribute [UICD] (except sections of BUSN 289 with the UWRT attribute).

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<th>Credits</th>
<th>Courses</th>
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<tbody>
<tr>
<td>Foreign Language - Not Met</td>
<td>Complete one of the following: 1. Two years of the same foreign language in high school. 2. A two semester sequence of the same foreign language for University credit.</td>
<td>No</td>
<td>A.</td>
<td>Foreign Language Rqmt</td>
<td>No</td>
<td>AND</td>
<td>B.</td>
<td>Residence Rqmt 300-499 24hrs</td>
<td>Select 24hrs from any 300-400 level course at Texas A&amp;M University. (exclude IBUS 301; SABR 300-399).</td>
<td>Total Credits and GPA</td>
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<tr>
<td>GPR-Major - Not Met</td>
<td>Minimum GPA Rqmt A minimum GPA of 2.0 must be maintained on all major field courses.</td>
<td>No</td>
<td>A.</td>
<td>Major GPA 18+hrs</td>
<td>Includes FINC 300-499 (except FINC 309, 409, 478, 484).</td>
<td>Total Credits and GPA</td>
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</tbody>
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