



DEPARTMENT OF  
HIGHER EDUCATION &  
WORKFORCE DEVELOPMENT

**New Program Report**

**Date Submitted:**

09/16/2019

**Institution**

College of The Ozarks

**Site Information**

**Implementation Date:**

9/16/2019 12:00:00 AM

**Added Site(s):**

**Selected Site(s):**

College of The Ozarks, P.O. Box 17, Point Lookout, MO, 65726-0017

**CIP Information**

**CIP Code:**

520301

**CIP Description:**

A program that prepares individuals to practice the profession of accounting and to perform related business functions. Includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, tax accounting, legal aspects of accounting, auditing, reporting procedures, statement analysis, planning and consulting, business information systems, accounting research methods, professional standards and ethics, and applications to specific for-profit, public, and non-profit organizations.

**CIP Program Title:**

Accounting

**Institution Program Title:**

Accounting - CPA Pathway

**Degree Level/Type**

**Degree Level:**

Bachelor's Degree

**Degree Type:**

Bachelor of Arts

**Options Added:**

**Collaborative Program:**

N

**Mode of Delivery**

**Current Mode of Delivery**

Classroom

**Student Preparation**

**Special Admissions Procedure or Student Qualifications required:**

None.



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Specific Population Characteristics to be served:  
n/a

#### Faculty Characteristics

Special Requirements for Assignment of Teaching for this Degree/Certificate:  
Masters degree or experience.

Estimate Percentage of Credit Hours that will be assigned to full time faculty:  
90%

Expectations for professional activities, special student contact, teaching/learning innovation:  
Professional development

#### Student Enrollment Projections Year One-Five

Year 1	Full Time: 10	Part Time: 0	
Year 2	Full Time: 10	Part Time: 0	
Year 3	Full Time: 10	Part Time: 0	Number of Graduates: 8
Year 4	Full Time: 10	Part Time: 0	
Year 5	Full Time: 10	Part Time: 0	Number of Graduates: 8

Percentage Statement:  
90.00

#### Program Accreditation

Institutional Plans for Accreditation:  
None.

#### Program Structure

Total Credits:  
125

Residency Requirements:  
30 credit hours

General Education Total Credits:  
55

Major Requirements Total Credits:  
88

#### Course(s) Added

COURSE NUMBER	CREDITS	COURSE TITLE
ACT 203	3	Elementary Accounting I

Free Elective Credits:  
0

Internship or other Capstone Experience:  
None

#### Assurances



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I certify that the program will not unnecessarily duplicate an existing program within the geographically applicable area.

I certify that the program will build upon existing programs and faculty expertise.

I certify that the institution has conducted research on the feasibility of the proposal and it is likely the program will be successful. Institutions' decision to implement a program shall be based upon demand and/or need for the program in terms of meeting present and future needs of the locale, state, and nation based upon societal needs, and/or student needs.

**Contact Information**

First and Last Name:

Email:

Phone:

**Accounting-CPA Pathway Major: B.A./B.S.****General Information:***Bachelor of Arts, Bachelor of Science*

The objectives for accounting majors are that students will:

- understand the accounting equation how to apply generally accepted accounting principles to business transactions (Academic);
- demonstrate aptitude in applying concepts learned in the areas of auditing and tax accounting (Vocational);
- develop an understanding of the accounting profession through a Christian worldview (Christian);
- learn of the importance of monetary policy of the United States and how it is related to the accounting profession (Patriotic);
- learn to view accounting concepts as essential elements of financial accountability (Cultural).

Majors and minors are expected to participate in assessments administered by the Accounting Department.

**Additional Information:**

Students completing this degree will be fully eligible to sit for the CPA exam in the state of Missouri upon graduation. Applicants who apply for the Uniform Certified Public Accountants (CPA) Examination in Missouri must have at least one hundred and fifty (150) semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university recognized by the Missouri State Board of Accountancy, with a major in accounting or the equivalent of a concentration in accounting. The Missouri State Board of Accountancy requires that the one hundred and fifty (150) semester hours include thirty-three (33) semester hours in accounting (with at least one course in auditing and at least eighteen (18) semester hours of upper-level accounting courses) and twenty-seven (27) semester hours in general business courses (i.e., marketing, economics, finance, etc.).

Residents of a state other than Missouri need to contact their state's accountancy board concerning that state's requirements to sit for the CPA exam.

**Accounting-CPA Pathway Major Requirements: 88-95 credit hours****General Education Course Specified by Major:**

- ECN 203 - Macroeconomics

**Required Major Courses: 33 credit hours**

- ACT 203 - Elementary Accounting I
- ACT 213 - Elementary Accounting II
- ACT 303 - Cost Accounting
- ACT 313 - Intermediate Accounting I
- ACT 323 - Intermediate Accounting II
- ACT 333 - Governmental and Not-For-Profit Accounting
- ACT 343 - Tax Accounting I
- ACT 353 - Advanced Cost Accounting
- ACT 403 - Tax Accounting II
- ACT 413 - Auditing
- ACT 423 - Advanced Accounting

**Required Collateral Courses: 24 credit hours**

- BUS 213 - Principles of Management
- BUS 303 - Business Communications
- BUS 313 - Business Law I
- BUS 413 - Corporate Finance
- ECN 213 - Microeconomics
- MKT 223 - Marketing

**Choose Six Credits of Business Electives:**

- Business Administration (BUS)
- Marketing (MKT)

**Required Electives: 31-38 credit hours**

Major requires students to complete elective credit hours to reach the 150 total credits required to take the Uniform CPA Exam.

**Note:**

Accounting-CPA Pathway majors may not declare a Business Administration major or minor, since they have its equivalent as part of their major.