

## Accounting IFCC Minutes

February 9, 2018

Kennesaw State University

**Facilitator**        Garrett Westbrook, State Chair

**Secretary**         Nate Akin

<b>Attendees</b>	<b>Last</b>	<b>First</b>	<b>College</b>
Called In	Hawkins	Erskine	Atlanta
Called In	Scott	Damon	Atlanta
Called In	Byrd	Lindy	Augusta
Called In	Garrison-Vandervel		Augusta
Called In	Kaari	Amanda	Central Ga
Called In	Scheuermann		Central Ga
Called In	Waddell	Natalie	Central Ga
Present	Akins	Nathan	Chattahoochee
Present	Estes	Charley	Chattahoochee
Present	Reddick	Mark	Chattahoochee
Called In	Parker	Michelle	Coastal Pines
Called In	Rodgers	Kimberly	Coastal Pines
Present	Cooper	Doug	Ga Northwestern
Called In	Lyle	William	Ga Piedmont
Present	Trumbo	Debbie	Gwinnett
Present	Eddy	Pennie	Lanier
Present	Schuster	Wendy	Lanier
Present	Emhart	Dustin	North Ga
Present	Holtzclaw	Miriam	Oconee Fall Line
Present	Lawson	Stan	Oconee Fall Line
Called In	Boone	Brenda	South Ga
Called In	Tawzer	Melody	Southern Regional
Present	Westbrook	Garrett	Southern Regional
Present	Young	Ann	Southern Regional
Present	Howard	Karen	TCSG
Present	Dennis	Ginger	West Ga
Present	Dobbs	Amanda	West Ga
Present	McFarlin	Gina	West Ga
Present	Sanders	Joey	West Ga
Called In	Edwards	Deanna	Wiregrass Ga
Called In	Howell	Ginny	Wiregrass Ga
Present	Howard	Karen	TCSG
Present	Chapman	Dean	Dean, Athens Tech

**Welcome and Approval of Minutes**

Garrett Westbrook

Don Ariail, GAAE President, offered greetings to the faculty and thanked them for attending the annual meeting of the Georgia Association of Accounting Educators. Garrett Westbrook, State Chair, called the meeting to order at 10:00 a.m. He welcomed the attendees, including those attending via the conference call.

The minutes from the October 12, 2017 IFCC meeting were approved with the following correction: Joey Saunders, West Georgia Tech, was in attendance.

## **TCSG Updates**

Karen Howard

New TCSG Commissioner: Matt Arthur was recently promoted to be the Commissioner of TCSG. For the past few years, he served as our Deputy Commissioner.

Georgia DOE Pathways: In 2016 the high school courses in the accounting pathways were reviewed to determine the alignment of their course competencies with TCSG course competencies. It is time to once again compare DOE and TCSG courses with the intent of identifying and/or creating a TCC alternative dual enrollment students. The IFCC needs to form a subcommittee to follow up on this initiative. Mariam Holtzclaw, Oconee Fall Line; Ginger Dennis, West Georgia; and Dustin Emhart, North Georgia volunteered to serve on the subcommittee. Action Item: Schedule committee conference call.

Articulation Agreements: The number of articulation agreements continues to grow between TCSG colleges and four year colleges/universities. A representative from TCSG, Lanier Tech, and Brenau University are hosting a panel discussion on how colleges can initiate agreements at the GAAE Conference this weekend. Action Item: Pathway Committee to recommend appropriate TCCs for dual enrollment students.

Deadline: Summer 2018

## **Updates**

Everyone

Payroll: Karen Howard stated she recently met with the Executive Board of the Business Technology IFCC. She explained that Business Technology students can take ACCT 1100 or the BUSN Accounting course. She noted the BT instructors are pushing back against ACCT 1100 because of the absence of the payroll in the course. The BT Instructors are looking for a way to reincorporate payroll into the course. Karen asked if the payroll back into ACCT 1100. Many members stated that payroll should not be moved from ACCT 1105 back to 1100. Members discussed alternative to providing students payroll in or outside of ACCT 1100. Members discussed alternatives to providing students payroll in or outside of ACCT 1100 and in lieu of adding another course, students could take ACCT 1105 for the payroll component.

Course Numbers: Nathan Nathan commented the proposal to renumber ACCT courses still in the research phase. He is researching courses currently offered in the University System of Georgia that closely resemble current TCSG courses, but are not currently transferable. Then, recommend slight changes that better align with USG courses for possible transfer.

### **ACCT 2140 Legal Environment of Business**

Members also reviewed requirements for persons to teach ACCT 2140 and transferability. It was reaffirmed that persons with a Master's degree and 18 hours of ACCT could teach ACCT 2140.

### **ACCT 1120 Spreadsheet Applications**

The course should be taught in the ACCT area for transferability purposes.

### **COMP 1000 Alternatives**

Members discussed other courses that could be taken in lieu of COMP 1000 and the depth of Excel the students receive. It was detailed that some colleges offer alternatives to COMP 1000 including CISM 2201 or COLL 1090.

### **Accounting Diploma**

Pennie Eddy mentioned consideration in the future that the ACCT diploma be workforce ready focused while the AAS degree be more transfer oriented.

### **ACCT 1130 Payroll Accounting**

The course needs more content to justify three credit hours. The Standards Committee is reviewing the course. A Payroll Subcommittee was formed to review the course. The committee members are: Garrett Westbrook, Mariam Holtzclaw, and Ginger Dennis (Chair).

### **Review of Standards for ACCT 1115 Computerized Accounting**

Garrett Westbrook

Garrett mentioned the need to "beef up" the standards for the course since they do not entirely reflect what is being taught. He stated the previous rough draft of the revised standards was taken back to committee and the comments were reviewed. The focus of new proposed standards were to (a) eliminate accounting for a service business with redundancy/accounting for a merchandising business with redundancy, (b) line up with the Quickbooks certifications (online/desktop) competencies, and (c) to increase the rigor of the standards. Course changes included removal of job costing, combination of various standards, and other wording edits. Members agreed to adopt these new standards for ACCT 1115 Computerized Accounting.

Action Item: CPS to update course standards in KMS.

Deadline: Spring 2018

### **Proposed Changes for ACCT 2110 Accounting Simulation**

Garrett Westbrook

Garrett stated that he drafted some course compencies, but retained total contact time. Changes include removal of the prerequisite of ACCT 1120 Spreadsheet Applications or having a corequisite. He reviewed the current state of the ACCT 2110 and suggested eliminating redundancy currently in the standards. He requested feedback on removal of payroll, tax, and income tax plus he asked for additional volunteers for the Standards and Review Committee.

Action Item: Additional review of ACCT 2110 by the Standards and Review Committee.

Deadline: Summer 2018

### **BUSN 1440 Document Production**

Pennie Eddy

Pennie Eddy asked if it has ever been considered to remove BUSN 1440 from from the ACCT program. Garrett suggested that BUSN 1440 could be replaced with a Business Communication or writing course. It was explained that BUSN 1400 was designed to improve typing speed and accuracy while BUSN 1440 includes mastering different types of professional documents. Nathan Akins expressed that students needed 1440 to develop professional communication skills needed in the workplace. Eddy later specified

that she suggests removing BUSN 1440 as a required course. A committee was assembled to explore changing the role of BUSN 1440 in the Accounting. The committee members are: Wendy Schuster, Debbie Trumbo, Ginger Dennis, Pennie Eddy, and Nathan Akins.

Action Item: Schedule meeting of committee.

Deadline: Summer 2018

**ACCT 2000 Managerial Accounting Pre-Requisites**

Pennie Eddy

Pennie suggested removing ACCT 1105 Financial Accounting II as a prerequisite to ACCT 2000 Managerial Accounting. Nathan Akins suggested that such a move would cause transferability and accreditation problems since the change involves the primary accounting courses. A committee will be formed to explore the pros and cons of the proposal.

Action Item: Solicit volunteers and set up a committee conference call.

Deadline: Summer 2018

**Review of Accounting Internship Standards (ACCT 2100/2105)**

Garrett Westbrook

Ginny Howell stated that select competencies of 2100/2105 required the use of a microcomputer/typewriter and may be outdated. Karen Howard stated that a change like this in the course standards would be an "editorial change" and would not require a vote.

Action Item: CPS to update language in KMS to embrace technological changes.

Deadline: Spring 2018

**Next Meeting and Adjournment**

The fall IFCC meeting is tentatively scheduled for October 12 at Central Georgia Tech (Macon campus).