1. Program Proposals
   - AAS in Business, Accounting Concentration proposed to move from concentration to an AAS in Accounting
   - AAS in Business, Culinary Concentration proposed to move from concentration to an AAS in Culinary Arts
   - AAS in Business, Hospitality Concentration will stay as-is.
   - AAS in Business, Management Concentration will stay as-is.

Discussion: The Accounting and Culinary programs will be able to have their own learning outcomes and be recognized in IPEDs data. Graduates in the programs will be awarded a degree with their field prominently listed on transcript and diploma instead of the Business major with a concentration in those fields.

Action: Approval to move concentrations to free-standing programs. The accounting course under review is pending, but the rest of the curriculum was approved.

2. New Course Proposal
   ACCT 2341 Cost Accounting
   This course introduces the student to the processes used to prepare cost accounting information for decision making in internal operations.
   Prerequisite(s): ACCT 1020, Principles of Accounting II or equivalent

Discussion: A previous iteration of the Cost Accounting course was deactivated in 2013 and replaced with Forensic Accounting. This course is coming before CDC because the learning outcomes have changed. There were some inconsistencies during discussion. The previous course was deactivated because it was a challenging course which prevented students from progressing in the degree; however, notes on the form to deactivate the course allude to “jobs” as the reason to discontinue offering the course. The rationale to reactivate the course states, “To align PSCC ACCT curriculum with other TBR community colleges. Eight schools offer an AAS-Acct, six require Cost Accounting; none require Forensics. Cost Accounting will prepare PSCC students for the growing manufacturing related employment opportunities.” Businesses, specifically manufacturers, want more Cost Accounting
abilities; students learn more problem-solving, critical-thinking skills in Cost Accounting. However, it was noted that in 2013, manufacturing made up 9% of jobs in the service area; currently manufacturing is 7%. In addition, not-for-profit businesses and churches hire many of our accounting graduates, not manufacturers.

The proposed course would replace Forensic Accounting in the curriculum. It was noted that Forensic Accounting is appropriate for a Bachelor’s Degree, but is of no use for A.A.S.-level graduates. However, the ACFE website states that the students may earn a Certified Fraud Examiner with a two years of college and four years of professional to meet the minimum education requirements to sit for the exam.

A point raised: Forensic Accounting may not be needed in the curriculum, but a course other than Cost Accounting should be considered. It was noted that ACCT 1020, Intermediate Accounting, focuses heavily on Cost Accounting, so it was not clear why more Cost Accounting is needed. Other comments: while students look forward to the Forensics course, students do not get to choose the curriculum.

**Action:** The committee requests some additional information to justify the reactivation. The committee asked for the following information:

1. Survey of current accounting cohort (Institutional Effectiveness)
2. Placement rate trends (Director of Career Services to provide)
3. Graduation rate trends from 2010 - 2018 Spring (Institutional Effectiveness)
4. Pass/Fail rates for Cost Accounting and Forensic Accounting from 2010-2018 (applicable years) (Institutional Effectiveness)
5. Advisory Board minutes with discussion of cost accounting (Dean of Business & Computer Technology)

The committee asks that the faculty and Dean come back with this information to a future meeting.

**3. Master Syllabus Policy Revisions**
Document includes changes (redline/strikethrough) to Pellissippi State Policy 03:03:01. Changes were recommended by Deans Council and Faculty Senate.

**Action:** Due to time constraints, this item was tabled and will be moved to a future meeting.

### Fall 2018 Schedule of CDC Meetings

<table>
<thead>
<tr>
<th>Month</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>August</td>
<td>30 – no meeting—first week of classes – Deadline for summer and fall syllabi with updated book information is October 15.</td>
</tr>
<tr>
<td>September</td>
<td>6 (no meeting), 13 (first meeting), 20 no meeting, 27</td>
</tr>
<tr>
<td>October</td>
<td>4, 11 (Note: 8 &amp; 9 are fall break) 18, 25 (31 is the last day for 2019-20 catalog proposals)</td>
</tr>
<tr>
<td>November</td>
<td>1, 8, 15, (Note: 23rd is a Holiday--no meeting), 29</td>
</tr>
<tr>
<td>December</td>
<td>6 last meeting (exam period: Dec. 10-13)</td>
</tr>
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