# ASSOCIATE IN APPLIED SCIENCE WAIVER APPLICATION CHECK LIST

## Required Waiver Application Components

Check if the following information is included in the application:

| ✓ | Does the application indicate one or more Industry or Professional criteria which require more than 60 credits? (1. National/international certification; 2. National/international skill standards; 3. Standards recommended by primary/multiple employers; 4. National specialized program accreditation; 5. State licensure; or 6. National practices or standards) |
| ✓ | Does waiver rationale narrative based on the selected criteria explain why the program must exceed 60 credits? |

Does the application include a program analysis that:

| ✓ | 1) Compares and contrasts credit lengths of comparable programs, if any; |
| ✓ | 2) Describes learning outcomes not found in shorter programs, if any; and |
| ✓ | 3) Explains the need for more than 15 general education credits? |

Is the following documentation attached to the application?:

| ✓ | 1) Program advisory committee recommendations on program learning outcomes (cite page number_______); |
| ✓ | 2) Identification of student(s) who participated in the program advisory committee or student association review or the application; and |
| ✓ | 3) Academic Standards and Curriculum Council minutes approving the waiver request (cite page number_______). |

Notes, if any:

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1 Procedures 3.36.1 Academic Programs
South Central College
Accounting Program Analysis
Accountant – Associate of Applied Science Degree

South Central College has defined technical learning outcomes that are required for accounting jobs in the greater Faribault and Mankato area. The current courses offered in the Accountant AAS degree meet the needs of these employers.

This program encompasses these CIP Codes:
- CIP 52.0301 Accounting;
- CIP 52.0302 Accounting Technology / Technician and Bookkeeping;
- CIP 52.0305 Accounting and Business / Management;
- CIP 52.0399 Accounting and Related Services, Other.

South Central College offers courses beyond what many colleges are offering within a 60 credit program. The Accounting AAS degree is a 71 credit program comprising of 54 technical accounting credits and 17 liberal arts credits. This program is geared to the employment markets of both Southern Minnesota and the Twin Cities markets. Attached is the program plan for the Accounting AAS program. The courses that offer value to the student (and the employment market) are Fund / Non-Profit Accounting, Fraud, Auditing, and Internal Control, and Accounting Review. These courses cannot be offered in the 60 credit accounting program without diluting content. A summary of these courses are explained in the May 3rd minutes of the Accounting Advisory Board. Graduates of the Accounting AAS program can take the ACAT examination which is a national examination. The graduate who passes the ACAT examination have the national designation as "Accredited Business Accountant" (ABA), and can also apply for the Minnesota “Registered Accounting Practitioner” license.

The South Central College Accounting Advisory Committee strongly believes that along with the technical skills, graduates of the program need the "soft skills" acquired through the 17 credits of required liberal art classes. The program plan exceeds 15 credits of liberal arts due to the credit configuration of some of the required liberal arts courses. The Advisory Committee insists that the student take a math course such as algebra, statistics, or concepts in math course (all four-credit courses) along with composition (which is also a four-credit course). The Advisory Committee also insists that the student has exposure to economics, speech, and interpersonal communication which are all three-credit courses. Thus the liberal arts components add up to 17 credits – there is no way of getting around this issue.

There is one elective class that the accounting students need to take which enriches their educational experience. Some of the students take the accounting internship, many take principles of finance; some want to take entrepreneurship, and others take another economic course. The accounting advisory committee wants the students to have some flexibility in the program to fit their occupational need; thus is the reason for the three-credit elective.

South Central College also has articulation agreements with both Southwest State University (SMSU) and Concordia University of St. Paul. The SMSU articulation agreement allows the graduate to receive credit for coursework to be applied to a Bachelor of Applied Science degree in Management. Many of SCC's graduates have pursued this BAS degree. In the past year, SCC has entered into an articulation with Concordia University of St. Paul whereby the graduate can enter their accounting program and will be given credit for some upper division course (such as Intermediate Accounting, Governmental Accounting, and Income Tax). Upon graduation
from Concordia, the graduate should be close to completing 150 semester credits so they could take the CPA examination.

The accounting programs in MN who have or are adopting the 60 credit model do not have the content as South Central College. Some of the colleges who are applying for the waiver (St. Cloud Technical Community and Technical College, Ridgewater College, and Alexandria Technical and Community College) are offering similar courses as South Central College. Attached is summary of the community and technical colleges in MN with accounting programs with the courses and credits.

The Accountant Associate of Applied Science degree at South Central College is designed to meet the needs of the marketplace along with meeting the needs of the students at the existing current credit load of 71 credits. This program was developed with the direct input of the accounting advisory committee. The marketplace would be adversely affected if this program would be required to reduce the course content down to 60 credits.
South Central College
Associate of Applied Science - Accounting Degree
71 Credits**

<table>
<thead>
<tr>
<th>COURSE #</th>
<th>COURSE TITLE</th>
<th>CREDITS</th>
<th>SEMESTER COMPLETED</th>
<th>GRADE</th>
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<tr>
<td>Required Accounting Courses (51 Credits)</td>
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<tr>
<td>ACCT1800</td>
<td>Business Law</td>
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<td>ACCT1810</td>
<td>Financial Accounting</td>
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<td>ACCT1811</td>
<td>Managerial Accounting</td>
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<td>ACCT1814</td>
<td>Payroll Accounting</td>
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<td>ACCT1834</td>
<td>Computerized Accounting I</td>
<td>3</td>
<td></td>
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<td>ACCT1835</td>
<td>Computerized Accounting II</td>
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<td>ACCT1870</td>
<td>Professional Accounting Careers</td>
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<td>ACCT2821</td>
<td>Intermediate Accounting I</td>
<td>3</td>
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<td>ACCT2822</td>
<td>Intermediate Accounting II</td>
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<tr>
<td>ACCT2847</td>
<td>Fraud, Auditing &amp; Internal Control</td>
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<td>ACCT2861</td>
<td>Cost Accounting I</td>
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<td>ACCT2862</td>
<td>Cost Accounting II</td>
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<tr>
<td>ACCT2863</td>
<td>Fund / Non-Profit Accounting</td>
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<td>ACCT2864</td>
<td>Income Tax I</td>
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<td>ACCT2900</td>
<td>Accounting Capstone / Review</td>
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<td>Elective Courses - a minimum of 3 credits in either Accounting, Marketing, Computer Science, Office Technology, or Economics</td>
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<td>Required Liberal Arts and Sciences (17 credits)</td>
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<td>ECON110 or ECON 120</td>
<td>Principles of Macroeconomics [or]</td>
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<td>ENGL100</td>
<td>Composition</td>
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<tr>
<td>MATH115 or MATH120 or MATH154</td>
<td>Concepts in Math [or] College Algebra [or] Elementary Statistics</td>
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<tr>
<td>COMM110 or COMM120</td>
<td>Public Speaking [or] Small Group Communication</td>
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<td>COMM140</td>
<td>Interpersonal Communication</td>
<td>3</td>
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** College Readiness courses are not counted as part of the 71 credits.

Revised 11/7/13
2014/15 Academic Year
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<tr>
<th>Competency</th>
<th>Required Courses</th>
<th>Degree</th>
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Updated 4/17/2023
Accounting Advisory Committee Meeting Minutes

Friday, November 15, 2013

Location: North Mankato Campus, Meeting Room A; Faribault Campus, Meeting Room B

Attendees: Mankato members—Mary Canaday, Harold Chromy, Barb Embacher, Jill Gates, Nate Kinowski (student rep), Jodi Olson, Rita Petrie, Doug Yentsch; Faribault members—Brad Beyer, Al Bronnenberg, Danielle Hager, Dave Hammitt, Cassandra Dienst (student rep), Clint Rehtmeyer, Barry Siebert, Karen Snorek

I. Welcome – Doug Yentsch welcomed through group and brought the meeting to order at 7:30 a.m.

II. Review Requirements for SCC Advisory Committee Members/Meetings – Al Bronnenberg presented the bylaws and the need to elect officers, a chairperson and a secretary. The elected chairperson would chair the remainder of the present meeting, plus the spring, 2014, meeting. Officer’s serve a term from July 1 – June 30 each year. The next election of officers will take place in spring, 2014.

III. Election of Committee Officers per the SCC Guidelines – Jodi Olson called for volunteers to serve as the committee chairperson and secretary for the current year. Danielle Hager volunteered. All those present voted unanimously to have Ms. Hager be the current chair. No volunteers came forward for the position of the secretary; Doug Yentsch proposed that the accounting faculty share secretarial duties in the current year. All those present voted unanimously to accept the shared secretarial duties.

IV. Proposed Collaboration with Riverland College Involving Night/Online Accounting Courses -Harold Chromy spoke about our starting talks with Riverland to have their students join our current night program. The intention is that there would be an increased population of students to fill night program classes. Discussions will take place with Riverland to determine how this might affect both programs—Riverland and South Central’s.

V. Updates of the College – Dave Hammitt brought forward a number of updates to the college and asked members of administration to share with the committee news from their areas:
   a. President Parker spoke to the committee about her background, her business partnership efforts, recent administrative changes, recent strategic planning initiatives, and her vision for the college. The new administrative structure and reinstatement of division chairs was also highlighted. Dr. Parker made special welcome to the committee meeting to our student representatives, Nate Kinowski on the North Mankato campus, and Cassandra Dienst on the Faribault campus.
b. Faribault Construction Progress Report—Karen Snorek updated the committee regarding progress and interim placement college departments during the construction.

c. Barb Embacher spoke to the meeting regarding her responsibilities at the college to lead the workforce credit-based programs, and the Center for Business and Industry. Barb asked the committee members, particularly those in the workforce, what they are seeing from our students and about their expectations. Comments were made by several advisory committee members; Brad Breyer and Clint Rehmeyer both made comments about the importance of our skills coming into the banking industry. Nate Kinowski asked them whether they would be positive about a two year graduate working on a part-time basis, while continuing on to complete a 4-year degree. They said this is something that could work for them.

VI. Jodi’s Sabbatical—Jodi will be on sabbatical in spring 2014, to finish a remaining course for a Doctorate in Business Administration program. During her sabbatical, she will also be working on her dissertation.

VII. Concordia-St. Paul Update – Al Bronnenberg discussed our current articulation agreement with Concordia-St. Paul. The first cohort, which started in January, 2013, will be finishing up their studies in 2014. A second cohort has started in September, 2013. Currently there are articulation agreements for both Accounting and Business Management degrees. Barry Siebert spoke about the program as well, stating that the classes are held right on the North Mankato campus.

VIII. Other – Harold Chromy brought forward program redesign proposals for both the AAS Accountant, and AAS Accounting Technician degree. The discussion and unanimous agreement through a vote resulted in the following changes:

AAS Accounting Degree: For the AAS Accountant degree, only one credit of Liberal Arts & Sciences (LAS) elective will be dropped from the degree making this degree 71 credits. Discussion was had by the committee on whether any of the other LAS courses could be dropped. Several committee members spoke on this issue—Danielle Hager, Mary Canady, Jill Gates--the committee was strongly opposed to altering or dropping any of the remaining LAS courses, in order to preserve the integrity of the program. Although it was discussed whether any of the three technical electives could be dropped, the committee was quite opposed, as these electives provide students with the ability to gain work experience through internships, or to pursue a concentration in an area of interest.

AAS Accounting Technician Degree: This degree will now be 67 credits. For the AAS Accounting Technician degree, two elective technical credits were dropped. The Web Development class is being reduced from four credits to three credits and being renamed “Web for Business”. In addition, three technical elective credits remain, the committee
felt was important for students to address areas of interest or get work experience through internships.

IX. Adjourn – Doug Yentsch adjourned the meeting at 8:45 a.m.
Minutes prepared by Shayne Narjes

Business Department Meeting
Monday, December 02, 2013 12:00 PM-1:00 PM
FB C115 & NM E132

Meeting minutes

Attendees:
Al Bronnenberg, Accounting
Harold Chromy, Accounting
Dave Hammitt, Accounting
Jodi Olson, Accounting
Doug Yentsch, Accounting
Linda Anderson, Computer Careers
John Burns, Computer Careers
Peter Johnson, Computer Careers
Michael Broughten, Culinary Arts
Kristi Maruska, Marketing
Roberta Moorhouse, Marketing
Shayne Narjes, Marketing
Linda Ernst, Office Administration and Technology
Jean Guerber, Office Administration and Technology
Becky Miller, Office Administration and Technology
Diane Wergeland, Office Administration and Technology
Dan Sprague, Small Business Management

1) Questions and additions to agenda
   a. Discussion related to Accounting AAS and Accounting diploma redesign was added to agenda.

2) Budgeting
   a. Department chairs are being given “read” access to the ISRS budget info. Would individual faculty want me to try to get individual faculty access to ISRS budget information?

      Several faculty expressed an interest in having read access to ISRS budget materials. Shayne stated he would bring the request to the next AASC meeting.

   b. Faculty thoughts on the old “Waseca meeting” style of budgeting for the college.

      A number of faculty members described an appreciation for the openness of the Waseca style budget meetings that were held 6+ years ago while acknowledging that the meetings did involve a lot of give-and-take amongst programs and departments. Although no faculty present provided any comments against the “Waseca style” budget meeting Shayne asked for dissenting opinions via e-mail as follow up to the meeting.

3) Advisory Committee meetings for spring
a. Any corrections to the list?

The only correction was already noted before the meeting: Small Business Management will be meeting in Waterville not Watertown.

4) Adjunct / Part-time faculty

a. Any corrections to the list?
b. Assisting part-time / adjunct faculty

Shayne provided an update on some of the process delays experienced this fall related to adjunct and part-time faculty positions. It was also shared that the part-time accounting position for spring for coverage of Jodi Olson’s courses during her sabbatical should now be taken care of.

Orientation and training for new faculty was also discussed. Faculty in programs and the department chairs will provide much, if not most, of the direct support to adjunct, part-time and unlimited faculty.

5) Class Scheduling guidelines

a. Ideas & opinions from dept. faculty that should be taken by Shayne to AASC

AASC will be discussing the existing course scheduling guidelines. Faculty were encouraged to send any suggestions, ideas or feedback to Shayne.

6) Finals week opinion

a. Any other thoughts besides those e-mailed in?

The idea written up by Peter Wruck was described by several faculty as making sense. Prior to the meeting one faculty member had asked via e-mail if the finals week was even necessary. Shayne stated he would confirm at AASC that that prior practice of finals being left to the discretion of the faculty was still in place.

7) Discussion of spring schedules

a. Low enrollment classes seem more possible.

Shayne explained his perception of the changing philosophy regarding class cancellation per the department chair training. As Shayne understands it, programs will have more discretion to run low enrollment courses scheduled to be taught by unlimited full-time faculty when the alternative would be to cancel a course and reduce that faculty members teaching load. Also, if there is justification to run the course, it would be a factor as well.
The online system recently introduced for the requesting of adjunct, part-time and unlimited faculty was discussed. The system requires submission of a resume for the candidate and a copy of the teaching schedule for the program faculty.

8) Redesign of the AS Administrative Office Management degree...Diane W. or Jean G.

Changes to the Winona’s degree necessitated changes to SCC’s degree. In terms of how the redesign impacts other programs: Financial Accounting and Managerial Accounting are required. Also, students in the degree chose from Personal Financial Management or Principles of Marketing.

No objections or corrections to the redesign were brought up.

9) Redesign of the Accounting AAS and the Accounting Diploma

Doug Yentsch and Harold Chromy brought forth to the Business Department that the Accounting Department is filing for a redesign of the AAS – Accountant and AAS – Accounting Technician Degrees. The number of credits of the AAS – Accounting degree will be reduced to 71 credits. Likewise the number of credits of the AAS – Accounting Technical degree will be reduced to 67 credits.

Peter Johnson noted that the Web Development course from Computer Careers is going through changes for fall 2014 and will be called Web for Business(3).

In addition, the Accounting Program is filing a 60/120 waiver application to MnSCU for both the AAS- Accountant and AAS-Accounting Technician degrees.

No objections or corrections to the redesign were brought up.

10) Business Dept. meeting schedule for spring

a. Use 1st Monday? (It interferes with some student organization advisement)
   b. Use 3rd Monday?
   c. Use a combination?

Faculty discussed the possibility of meeting on the 2nd Monday of each Month. Shayne will check on other possible conflicts.