

## New Academic Program Workflow Form

### General

**Proposed Name: Accounting Certificate**

Transaction Nbr: 00000000000064

Plan Type: Specialization

Academic Career: Undergraduate

Degree Offered: Undergraduate Certificate

Do you want to offer a minor? N

Anticipated 1st Admission Term: Sprg 2021

### Details

Department(s):

#### BUSN

DEPTMNT ID	DEPARTMENT NAME	HOST
3007	School of Accountancy	Y

Campus(es):

#### MAIN

LOCATION	DESCRIPTION
TUCSON	Tucson

**Admission application terms for this plan:** Spring: N Summer: Y Fall: N

**Plan admission types:**

Freshman: N Transfer: N Readmit: N Graduate: Y

Non Degree Certificate (UCRT only): N

Other (For Community Campus specifics): N

**Plan Taxonomy:** 52.0301, Accounting.

Program Length Type: Program Length Value: 0.00

Report as NSC Program:

SULA Special Program:

**Print Option:**

Diploma: N

Transcript: Y Undergraduate Accounting Certificate

**Conditions for Admission/Declaration for this Major:**

Students must have a minimum cumulative GPA of 3.0, meet the requirements for Eller Professional Admission and be placed into an Eller Business major (BSBA) other than Accounting.

**Requirements for Accreditation:**

n/a

**Program Comparisons**

**University Appropriateness**

By providing a broad foundational education in various accounting topics, the Accounting Certificate equips students with the problem solving abilities necessary to succeed in the 4th Industrial Revolution era. In combination with other disciplines offered in the Eller College of Management, including the high ranking Management Information Systems and Entrepreneurship majors, students graduating with an Accounting Certificate will be more competitive in the job market of the digital business world.

**Arizona University System**

NBR	PROGRAM	DEGREE	#STDNTS	LOCATION	ACCRDT
1	Accounting, Undergraduate Cert	CERTU	5	Northern Arizona University	Y

**Peer Comparison**

**Faculty & Resources**

**Faculty**

Current Faculty:

INSTR ID	NAME	DEPT	RANK	DEGREE	FCLTY/%
01476558	Heather Altman	3007	Lecturer	Master of Accounting	100.00

INSTR ID	NAME	DEPT	RANK	DEGREE	FCLTY/%
10607855	Phillip Blanchard	3007	Senior Lecturer	Master of Bus Admin	100.00
23151382	Shannon Chen	3007	Assit. Prof	Doctor of Philosophy	100.00
22056032	Lin Cheng	3007	Assoc. Prof	Doctor of Philosophy	100.00
15902797	Mei Cheng	3007	Assoc. Prof	Doctor of Philosophy	100.00
22073169	Preeti Choudhary	3007	Assoc. Prof	Doctor of Philosophy	100.00
22062735	Jeremy Douthit	3007	Assit. Prof	Doctor of Philosophy	100.00
22057070	Katharine Drake	3007	Assoc. Prof	Doctor of Philosophy	100.00
22066956	Max Hewitt	3007	Assoc. Prof	Doctor of Philosophy	100.00
16004153	Janee Johnson	3007	Lecturer	Master of Accounting	100.00
12907081	Thomas Klein	3007	Adj. Lect.	Master of Accounting	13.00
15004082	Kathryn Maxwell	3007	Senior Lecturer	Master of Bus Admin	100.00
15003368	Ann Mcgrath	3007	Lecturer	Master of Bus Admin	100.00
22074589	Richard Mergenthaler	3007	Assoc. Prof	Doctor of Philosophy	100.00
22053635	Paul Michas	3007	Assoc. Prof	Doctor of Philosophy	100.00
11401636	Karen Otto	3007	Senior Lecturer	Doctor of Philosophy	100.00
04302308	Carol Plagman	3007	Adj. Lect.	Master of Accounting	13.00
22068983	Sami Raynes-Houseknecht	3007	Adj. Lect.	Master of Accounting	25.00
22062733	Daniel Russomanno	3007	Assit. Prof	Doctor of Philosophy	100.00
03806115	Jeffrey Schatzberg	3007	Professor	Doctor of Philosophy	100.00
22068966	Sherri Silverberg	3007	Adj. Lect.	Bachelor of Science	25.00
02291721	Robert Stussie	3007	Lecturer	Master of Accounting	100.00
22051809	Jayanthi Sunder	3007	Professor	Doctor of Philosophy	100.00
22051814	Shyam Sunder	3007	Professor	Doctor of Philosophy	100.00
22074918	Ben Van Landuyt	3007	Assit. Prof	Doctor of Philosophy	100.00

INSTR ID	NAME	DEPT	RANK	DEGREE	FCLTY/%
22066791	Jiewei Yu	3007	Assoc. Prof	Doctor of Philosophy	100.00

Additional Faculty:

No additional faculty are needed in the next three years to support the Certificate.

Current Student & Faculty FTE

DEPARTMENT	UGRD HEAD COUNT	GRAD HEAD COUNT	FACULTY FTE
3007	338	92	22.75

Projected Student & Faculty FTE

DEPT	UGRD HEAD COUNT			GRAD HEAD COUNT			FACULTY FTE		
	YR 1	YR 2	YR 3	YR 1	YR 2	YR 3	YR 1	YR 2	YR 3
3007	338	338	338	92	92	92	22.75	22.75	22.75

### Library

Acquisitions Needed:

None.

### Physical Facilities & Equipment

Existing Physical Facilities:

Current facilities are sufficient.

Additional Facilities Required & Anticipated:

No additional facilities are required.

### Other Support

Other Support Currently Available:

We utilize D2L to administer and courses and Examity to proctor the exams as the classes are primarily offered online.

Other Support Needed over the Next Three Years:

No additional staff or assistance is required.

### Comments During Approval Process

6/30/2020 1:23 PM

MAXWELLK

Comments
This proposal has also been approved by the Eller College Undergraduate Studies Committee (USC) in May 2020.

6/30/2020 1:24 PM

MAXWELLK

Comments
Approved.

6/30/2020 7:07 PM

SREYNOLD

Comments
Approved.



## UNDERGRADUATE CERTIFICATE – ADDITIONAL INFORMATION FORM

Note: Certificate programs offered at the University of Arizona, at the undergraduate or graduate level, are not approved as eligible programs for federal student financial aid. Although students enrolled in certificate programs are not eligible for any federal student aid programs, students may be eligible for private loans, outside scholarships, and University of Arizona department funding. For more information, please see [Federal Student Financial Aid Eligibility for Programs](#).

- I. **CERTIFICATE DESCRIPTION-** provide a catalog description of this program to be used to market the certificate. Include information regarding the main content, knowledge areas, key questions to be explored, skillsets to be developed and opportunities for application of the subject matter. The description should match departmental and college websites, handouts, promotional materials, etc.

*The Accounting Department offers an Accounting Certificate Program for (non-Accounting) Eller College undergraduates. The accounting certificate helps students create value in any type of business, nonprofit or government organization. The program will broaden a student's learning experiences and professional opportunities by providing training in accounting topics and analysis. The 15-unit program is designed so that all admitted students will complete the accounting certificate coursework during one summer. The accounting certificate required courses include Introduction to Financial Accounting, Introduction to Managerial Accounting, Intermediate Accounting I, and Intermediate Accounting II and the elective courses include Principles of Federal Taxation and Cost and Managerial Accounting.*

- II. **PURPOSE-** discuss the primary intent of this certificate and describe what makes this program distinct from other existing programs on campus.

*The accounting certificate is intended to sharpen students' accounting knowledge and will differentiate them from others in the business major. The emphasis helps students create value in any type of business, non-profit or government organization. The program will broaden students' learning experiences and professional opportunities by providing training in accounting topics and analysis. Students will learn how to analyze and interpret external financial statements, gain a broad perspective on federal taxation, and learn management decision making strategies with financial data.*

- III. PROGRAM AFFILIATION** – specify whether the UA offers an affiliated undergraduate program – the affiliated program may or may not have the same name as the proposed certificate.

*Bachelor of Science in Business Administration, Accounting Major*

- IV. CERTIFICATE DEMAND**– *is there sufficient student demand for the certificate?*

- a. What is the anticipated student enrollment for this certificate by the third year the certificate is offered? Please provide measurable indicators of student interest in the certificate (survey results of current students or alumni) and with reference to similar programs elsewhere. Provide market analysis or other tangible evidence to support projected enrollment numbers. Curricular Affairs can provide a job posting/demand report by skills obtained/outcomes of the proposed certificate. Please contact [Martin Marquez](#) to request the report(s) for your proposal.

*We anticipate enrollment of seven to ten students by the third year the certificate is offered. Upper division students in the Eller College of Management often double major or add certificates to bolster their resume, including certificates in Sports Management, Social Innovation, and Finance. Both the Finance Certificate and the Accounting Emphasis program (predecessor to this certificate) had similar enrollment numbers in prior years, consistent with anticipated enrollment for the Undergraduate Accounting Certificate. The courses offered in our certificate program also represent the prerequisites for our masters of accounting and masters of science in accounting program (which is consistent with other universities as well). We anticipate interest from students who chose an undergraduate major other than accounting but have a desire to pursue a masters in accounting for Certified Public Accounting licensing or careers in public accounting.*

*Job market data for this program (CIP 52.0301) show a strong demand for accounting professionals and related occupations, with predicted growth over the next decade. Below are overviews of the accounting-related postings in Arizona (Figure 1) and nationwide (Figure 2) for the year 4/1/2019 – 3/31/2020.*

FIGURE 1: DETAILS BY OCCUPATION (ARIZONA)

Occupation Group	Postings	Percentage of Career Outcome demand	LQ	Employment (2018)	Employment Growth (2017 - 2018)	Projected Employment Growth (2019-2028)
Accounting Professionals	10,133	34.8%	1.3	67,930	0.4%	18.8%
Accounting Support	5,622	19.3%	1.4	27,660	6.3%	8.4%
Financial Managers	4,165	14.3%	1.2	11,400	0.3%	32.2%
Financial Analysis	4,003	13.7%	1.2	8,150	-2.2%	22.2%
Financial Regulation and Compliance	2,188	7.5%	1.7	17,850	5.3%	14.2%
Human Resources Specialists	1,834	6.3%	1.5	2,350	7.8%	21.2%
Procurement	677	2.3%	1.0	4,964	-3.4%	5.0%
Billing and Collections	509	1.7%	1.4	10,970	-1.3%	29.3%



FIGURE 2: DETAILS BY OCCUPATION (NATIONWIDE)

Occupation Group	Postings	Percentage of Career Outcome demand	LQ	Employment (2018)	Employment Growth (2017 - 2018)	Projected Employment Growth (2019-2028)
Accounting Professionals	418,918	35.3%	NA	3,400,160	2.2%	8.5%
Accounting Support	218,260	18.4%	NA	1,742,550	-0.7%	-1.0%
Financial Managers	183,340	15.4%	NA	608,120	6.8%	18.7%
Financial Analysis	173,300	14.6%	NA	433,830	2.4%	9.8%
Financial Regulation and Compliance	70,561	5.9%	NA	822,330	6.8%	8.2%
Human Resources Specialists	65,607	5.5%	NA	99,210	3.3%	7.9%
Procurement	37,514	3.2%	NA	289,693	-1.5%	-5.6%
Billing and Collections	19,520	1.6%	NA	469,250	-1.4%	14.1%

- b. What community needs, preparation for professional certification exams, degree program recruitment, or employability enhancements will this certificate provide? Please provide evidence of feedback from potential employers regarding the value of the proposed program.

*The Undergraduate Accounting Certificate provides students with a greater understanding of financial statement information and a stronger foundation to analyze and make decisions based on that information. Financial statements are important in measuring the financial health of a company, and as employment candidates, students who complete the Undergraduate Accounting Certificate can leverage their knowledge to enhance their employability. Employers, such as Honeywell International, have requested students to take additional accounting courses (if they are not an accounting major) to ensure they are set up for success when joining their Future Finance Leaders rotational program after undergraduate.*

- c. Will there be any collaboration with other departments or universities to maximize resources? If there is collaboration, please include a memo of support from the applicable parties.

*No collaboration with other departments or universities*

**V. TARGET AUDIENCE(S)-** describe the target audience(s) for this certificate and the specific audience needs this certificate aims to address. Address the relevant points below based on your target audience(s).

- i. Does this certificate meet the needs of an **industry or workforce partner**? Explain the industry needs this certificate is proposing to address. Provide a list of industry partners with whom you are working and confirmation of this support.

*Many of our industry employers (Honeywell, Texas Instruments, Caterpillar, Bourne Companies, Goldman Sachs) would prefer students to have a deeper level of knowledge in Accounting. So for a Finance major being hired by one of these organizations, the Certificate would allow for greater depth in knowledge and more success in the workplace. In addition, a letter of support from Honeywell has been provided with this application.*

- ii. Does this certificate provide an **introductory pathway to an existing graduate degree**? Provide the name(s) of the degree(s).

*Yes, the certificate provides an introductory pathway to the Master of Science in Accounting (MSA), including the completion of certain MSA prerequisites.*

- iii. Does this certificate serve as **professional development for the targeted audience**? Explain how this certificate will help the audience develop professionally.

*Students enrolled in the Undergraduate Accounting Certificate will develop their skills in critical thinking and professional writing. In working with financial statements, students will develop a framework based on professional standards and skepticism to better understand and analyze information that is presented to them. Each upper division class requires students to submit written deliverables on their analysis of financial statement information and decisions based on their analysis. These deliverables must be written clearly and concisely, combining an understanding of technical accounting terminology with language targeted toward the average user of financial statement information.*

- VI. CERTIFICATE REQUIREMENTS** - complete the table below to list the certificate requirements, including number of credit hours required and any special requirements for completion. Certificate requirements should include sufficient units to provide a substantive program and an appropriate level of academic rigor and in no case be less than 12 units of credit. Delete the EXAMPLE column before submitting/uploading. **Note: future changes to the curriculum originally approved for the certificate must be approved by the Undergraduate Council.**

<b>Minimum total units required</b> <i>*minimum 12 units</i>	15
<b>Minimum upper-division units required</b> <i>*minimum 6 units of credit must be upper division UA coursework</i>	9
<b>Total transfer units that may apply to the certificate.</b>	3

<p><b>List any special requirements to declare/admission to this certificate (completion of specific coursework, minimum GPA, interview, application, etc.)</b></p>	<p>-Minimum cumulative GPA of 3.0</p> <p>-Must meet the requirements for Eller Professional Admission and be placed into an Eller Business major (BSBA) other than Accounting</p>
<p><b>Certificate requirements. List all required certificate requirements including core and electives. Courses listed must include course prefix, number, units, and title. Mark new coursework (New). Include any limits/restrictions needed (house number limit, etc.). Provide email(s)/letter(s) of support from home department head(s) for courses not owned by your department.</b></p>	<p><b>Accounting Pre-requisites:</b> Complete 2 courses (6 units):</p> <ul style="list-style-type: none"> <li>-ACCT 200 (3) Introduction to Financial Accounting</li> <li>-ACCT 210 (3) Introduction to Managerial Accounting</li> </ul> <p><b>Accounting Core:</b> Complete 2 courses (6 units):</p> <ul style="list-style-type: none"> <li>-ACCT 400A (3) Intermediate Financial Accounting I</li> <li>-ACCT 400B (3) Intermediate Financial Accounting II</li> </ul> <p><b>Accounting Electives:</b> Complete 1 course (3 units):</p> <ul style="list-style-type: none"> <li>-ACCT 420 (3) Principles of Federal Taxation</li> <li>-ACCT 310 (3) Cost and Managerial Accounting</li> </ul>
<p><b>Internship, practicum, applied course requirements (Yes/No). If yes, provide description.</b></p>	<p>No.</p>
<p><b>Additional requirements (provide description)</b></p>	<p>None.</p>

<p><b>Any <a href="#">double-dipping restrictions</a> (Yes/No)? If yes, provide description.</b></p> <p><b><i>*A maximum of 6 units may double-dip with a degree requirement (major, minor, General Education) or second certificate.</i></b></p>	No.
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**VII. CURRENT COURSES**—using the table below, list all existing courses included in the proposed certificate. You can find information to complete the table using the [UA course catalog](#) or [UAnalytics](#) (Catalog and Schedule Dashboard> “Printable Course Descriptions by Department” On Demand Report; right side of screen). If the courses listed belong to a department that is not a signed party to this implementation request, upload the department head’s permission to include the courses in the proposed certificate and information regarding accessibility to and frequency of offerings for the course(s). Upload letters of support/emails from department heads to the “Letter(s) of Support” field on the UAccess workflow form. Add rows to the table, as needed.

Course prefix and number (include cross-listings)	Units	Title	Course Description	Pre-requisites	Modes of delivery (online, in-person, hybrid)	Typically Offered (F, W, Sp, Su)	Dept signed party to proposal? (Yes/No)
ACCT 200	3	Introduction to Financial Accounting	This course provides an introduction to financial accounting that concentrates on concepts, relationships, and the procedures involved in preparing and analyzing financial statements of for-profit business organizations. Concepts in this class include accounting for assets, liabilities, and owners' equity.	None	In-person, online	F, W, Sp, Su	Yes
ACCT 210	3	Introduction to Managerial Accounting	This course provides an introduction to managerial accounting that concentrates on concepts, relationships, and the procedures involved in understanding the strategic decision making process of managers in for-profit business organizations. Concepts in	ACCT 200	In-person, online	F, Sp, Su	Yes

			this class include the use of accounting data in the managerial process, cost allocation systems, and budgeting.				
ACCT 400A	3	Intermediate Financial Accounting	This course begins with an overview of the theoretical basis of financial accounting and a review of the four principal financial statements. The course then examines valuation, measurement, and reporting issues related to selected financial statement items, with an emphasis on assets and revenues. Students are expected to understand the accounting theory and concepts that underlie the accounting issues covered in class as well as to become technically proficient with respect to the accounting principles governing the reporting of financial statement items.	Advanced standing in Accounting (requires completion of ACCT 200 and ACCT 210)	In-person, online	F, Sp, Su	Yes
ACCT 400B	3	Intermediate Financial Accounting	This course is an intermediate accounting course that examines the valuation, measurement and reporting issues related to selected financial statement items, with an emphasis on liabilities and stockholders' equity. It is assumed that students have a strong accounting background since this is a 2nd Intermediate class. There are two main goals of the class. The first is to become technically proficient in financial reporting. The second is to understand how, why and where any given transaction affects the firm's financial statements.	Advanced standing in Accounting, ACCT 400A with a grade of C or better.	In-person, online	F, Sp, Su	Yes
ACCT 310	3	Cost and Managerial Accounting	Cost and Managerial Accounting covers concepts and analytical procedures necessary in the generation of accounting data for management planning control. Topics covered in this class include cost volume profit analysis, job costing, process costing, standard costing, allocating support	Advanced standing in Accounting	In-person	F, Sp, Su	Yes

			costs, budgets, and the decision making process.				
ACCT 420	3	Principles of Federal Taxation	This course covers the principles of federal taxation, with an emphasis on how individuals are taxed. The course integrates tax compliance, tax planning, financial accounting, economics, and finance. Mastering the material in this course will allow students to apply the framework learned to personal and business decisions, assess potential compliance and planning ramifications of current and prospective tax rules, understand tax computations for individuals and business entities, and devise strategies that minimize taxes and maximize after-tax wealth.	Advanced standing in Accounting	In-person, online	F, Sp, Su	Yes

**VIII. NEW COURSES NEEDED** – using the table below, list any new courses that must be created for the proposed program. If the specific course number is undetermined, please provide level (ie CHEM 4\*\*). Add rows as needed. Is a new prefix needed? If so, provide the subject description so Curricular Affairs can generate proposed prefix options.

*No new courses are required and no new faculty resources are required.*

**IX. FACULTY INFORMATION-** complete the table below. If UA Vitae link is not provided/available, attach a short CV (2-3 pages) to the end of the proposal or upload to the workflow form. UA Vitae profiles can be found in the [UA directory/phonebook](#). Add rows as needed. Delete the EXAMPLE rows before submitting/uploading. **NOTE: full proposals are distributed campus-wide, posted on committee agendas and should be considered “publicly visible”.** Contact [Martin Marquez](#) if you have concerns about CV information being “publicly visible”.

Faculty Member	Involvement	UA Vitae link or “CV attached”
Katie Maxwell	Teach 400A	<a href="https://profiles.arizona.edu/person/maxwellk">https://profiles.arizona.edu/person/maxwellk</a>
Jayanthi Sunder	Teach 400B	<a href="https://profiles.arizona.edu/person/jayanthisunder">https://profiles.arizona.edu/person/jayanthisunder</a>
Jeremy Douthit	Teach 310	<a href="https://profiles.arizona.edu/person/jdouthit2">https://profiles.arizona.edu/person/jdouthit2</a>

Shannon Chen	Teach 420	<a href="https://profiles.arizona.edu/person/shannonchen">https://profiles.arizona.edu/person/shannonchen</a>
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**X. STUDENT LEARNING OUTCOMES AND CURRICULUM MAP** – describe what students should know, understand, and/or be able to do after completing this certificate. Provided a detailed curricular map linking student outcomes to specific courses and class activities. Consider working with [Office of Instruction and Assessment](#) to create a curricular map using Taskstream.

Outcome	Courses					
	ACCT 200	ACCT 210	ACCT 400A	ACCT 400B	ACCT 310	ACCT 420
Utilize the accounting equation and record journal entries to prepare a trial balance and then an income statement, statement of retained earnings, balance sheet, and statement of cash flows for a company.	X		X	X		
Explain critical areas of US Generally Accepted Accounting Principles (GAAP) and how these policies impact the financial statements.	X		X	X		
Analyze a company's financial position and performance using the reported financial statements and appropriate ratio analysis.			X	X		
Utilize cost-volume-profit and incremental analysis in business decisions.		X			X	
Utilize capital budgeting techniques in decision making.		X			X	
Understand the fundamentals of federal taxation under the current US tax code.						X
Develop a framework to understand taxes and their relationship to business decisions and strategic planning.						X

**XI. ASSESSMENT PLAN FOR STUDENT LEARNING**– identify factors that indicate that completion of the certificate enhances the undergraduate experience. Describe measures for programmatic assessment, and provide a detailed plan for assessing certificate outcomes.



*We will utilize embedded questions within exams given in the classes above to assess student learning.*

**XII. MARKETING AND RECRUITMENT** - provide a detailed and robust marketing strategy for this certificate.

*The School of Accountancy will market the Undergraduate Accounting Certificate to Pre-Business students and non-Accounting Eller students. Accounting faculty will promote the certificate to Pre-Business students in ACCT 200 and ACCT 210, which each have multiple in-person sections in the Fall and Spring semesters. The School of Accountancy will work with academic advisors and career coaches in the Eller College of Management to promote the certificate to non-Accounting Eller students in majors such as Finance or Marketing. This will be achieved through advising appointments, major-specific email updates, and promotion on the Eller College website.*

**CONTACTS AND ADMINISTRATION**

- a. List the name and contact information for the primary point of contact for the certificate.
  - i. *Katie Maxwell, Associate Director, School of Accountancy, [maxwellk@email.arizona.edu](mailto:maxwellk@email.arizona.edu)*
- b. List the name and contact information for the person or persons who will serve in the role of Director of Undergraduate Studies (DUS) for the certificate (this is not always the same as the DUS for affiliated programs or head of the managing academic unit.)
  - i. *Katie Maxwell, Associate Director, School of Accountancy, [maxwellk@email.arizona.edu](mailto:maxwellk@email.arizona.edu)*
- c. If known, list the members of the certificate oversight committee for this certificate. Note: undergraduate certificate oversight committees shall consist of a minimum of 3 members, 2 of which are faculty and at least one of the 2 is participating faculty in the certificate program. The oversight committee is responsible for 1) qualifications of participating faculty, 2) coordination of admissions recommendations with the Office of Admissions, and 3) curricular changes.
  - i. *Katie Maxwell, Associate Director, School of Accountancy, [maxwellk@email.arizona.edu](mailto:maxwellk@email.arizona.edu)*

- ii. *Jeff Schatzberg, Director of School of Accountancy, [jschatzberg@eller.arizona.edu](mailto:jschatzberg@eller.arizona.edu)*
- iii. *Jayanthi Sunder, Deloitte Professor of Accounting, [jayanthisunder@email.arizona.edu](mailto:jayanthisunder@email.arizona.edu)*

**BUDGET PROJECTION FORM**
**Name of Proposed Program or Unit: Accounting Undergraduate Certificate**

	Projected		
	1st Year 20 20- 2021	2nd Year 2021-2022	3rd Year 2022-2023
<b>METRICS</b>			
Net increase in annual college enrollment UG	3	5	6
Net increase in college SCH UG	27	45	54
Net increase in annual college enrollment Grad	-	-	-
Net increase in college SCH Grad	-	-	-
Number of enrollments being charged a Program Fee	-	-	-
New Sponsored Activity (MTDC)	-	-	-
Number of Faculty FTE	-	-	-
<b>FUNDING SOURCES</b>			
<b><u>Continuing Sources</u></b>			
UG RCM Revenue (net of cost allocation)			
Grad RCM Revenue (net of cost allocation)			
Program Fee RCM Revenue (net of cost allocation)			
F and A Revenues (net of cost allocations)			
UA Online Revenues	6,160	16,240	21,280
Distance Learning Revenues			
Reallocation from existing College funds (attach description)			
Other Items (attach description)	3,719	3,719	3,719
<b>Total Continuing</b>	<b>\$ 9,879</b>	<b>\$ 19,959</b>	<b>\$ 24,999</b>
<b><u>One-time Sources</u></b>			
College fund balances	-	-	-
Institutional Strategic Investment	-	-	-
Gift Funding	-	-	-
Other Items (attach description)	-	-	-
<b>Total One-time</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SOURCES</b>	<b>\$ 9,879</b>	<b>\$ 19,959</b>	<b>\$ 24,999</b>
<b>EXPENDITURE ITEMS</b>			
<b><u>Continuing Expenditures</u></b>			
Faculty	-	-	-
Other Personnel	-	-	-
Employee Related Expense	-	-	-
Graduate Assistantships	-	-	-
Other Graduate Aid	-	-	-
Operations (materials, supplies, phones, etc.)	-	-	-
Additional Space Cost	-	-	-
Other Items (attach description)	-	-	-
<b>Total Continuing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>One-time Expenditures</u></b>			
Construction or Renovation	-	-	-
Start-up Equipment	-	-	-
Replace Equipment	-	-	-
Library Resources	-	-	-
Other Items (attach description)	-	-	-
<b>Total One-time</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Projected Fiscal Effect</b>	<b>\$ 9,879</b>	<b>\$ 19,959</b>	<b>\$ 24,999</b>



Candy Katich Poels  
Future Finance Program  
Leader  
Corporate Finance

1944 E. Sky Harbor Circle N  
M/S 2102-213  
Phoenix, AZ 85034

Phone: 602 365 5159  
Candy.Katich@Honeywell.com  
www.honeywell.com

June 23, 2020

Dear UArizona Certificate Approval Committee,

I am a Finance Program Manager with Honeywell International with primary responsibility for recruiting for entry level positions at campuses throughout the United States. I focus on hiring Finance, Accounting and MIS majors from top business schools. Eller College has always produced fantastic graduates who thrive within our organization.

When we hire a non-Accounting major, I encourage them to gain as much exposure to technical accounting concepts as possible. Under the current structure at Eller, they are limited to taking lower division accounting course work. It would be a great benefit for students to be able to take upper division accounting coursework, and earn an Undergraduate Accounting Certificate in the process. Students would enter our workforce more prepared to tackle the challenging issues of our business and with more confidence regarding the underlying accounting and internal control requirements.

I strongly support the approval of the Undergraduate Accounting Certificate as proposed by the School of Accountancy at the Eller College of Management. If you have any questions, please do not hesitate to reach out at [candy.poels@honeywell.com](mailto:candy.poels@honeywell.com) or (602)-501-4936.

Sincerely,

*Candy Poels*

Candy Poels  
Finance Program Manager, Future Finance Leader's Program