



**Accounting Department, School of Business  
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*Regarding the Transfer and Articulation Policy Proposed by the Board of Regents and covered by House Bill 5030.*

March 9, 2012

Dear Board of Regents and Legislators:

I am the Chairman of the Accounting Department at Central Connecticut State University and I would like to express my thoughts regarding the proposed Transfer and Articulation Policy.

I believe the goals of the policy, to produce a robust and appropriately educated workforce, and to increase graduation rates are well intended and important. I also believe the proposal for a common general education core for all four State Universities and Charter Oak College, if well executed, can reduce the time and cost to achieve a degree without sacrificing quality and without significantly reducing choices for students. My preliminary investigation into a common pathway from any Connecticut Community College to a Connecticut State University for the accounting major seems to be quite achievable, and it is very likely achievable for all business disciplines. However, that achievability depends on the nature of the common general education core, and on whether or not there will be two tracks at the community colleges: a pre-baccalaureate track and an applied associates track

I'll use accounting to illustrate my concerns.

**General Education** - The version of the Board of Regents Proposal I received on March 7<sup>th</sup> proposes a 36 credit hour common general education core. The foreign language proficiency present the previous version has been replaced by a requirement that "students demonstrate knowledge and understanding of scientific, historical and social phenomena, and a knowledge and appreciation of the aesthetic and ethical dimensions of humankind." (NEASC ACCREDITATION STANDARD 4) So the common general education proposal is that students in 36 hours of courses meet that requirement and achieve competence in the following four areas:

- written and oral communication in English;
- the ability for scientific and quantitative reasoning,
- for critical analysis and logical thinking;
- and the capability for continuing learning, including the skills of information literacy.

I envision the common general education requirement being implemented by creating or identifying existing courses at each College and University that develop the required competencies and knowledge. Students would take a specified number of courses addressing each competency category and when they have taken the required number of designated courses in each category they would satisfy the general education requirement at every Community College and State University. A one-to-one mapping of course equivalencies would not be necessary, only a mapping of general education courses at each university to five or so skill and knowledge categories. This allows each College and University to individually pursue

distinctiveness and improvement within a common framework. Compared to a framework requiring common courses, student choice will be enhanced.

**A Common Major Pathway in Accounting** - Central Connecticut State University has identified eight classes that we believe provide technical knowledge, develop required skills, and to a degree predict success in higher level courses within the business disciplines. These courses are the pathway to upper-division (Junior and Senior level) major courses.

An English composition course.

An applied business math class or a calculus class.

Two statistics classes.

Micro and Macro Economics

Financial and Managerial Accounting.

Southern, Western and Eastern do not have pre-major classes, but each requires or recommends seven (six in the case of Eastern) classes similar to Central's eight pre-major classes. I do not believe it would be difficult to reach agreement on seven or eight classes as a common pathway to the accounting major.

**An overlap between general education and the common pathway - Implications for Associates degrees.** Of the eight pre-major classes, six (all but financial and managerial accounting) count toward CCSU's current general education requirements. I think English and Math are obvious fits for general education, however it is configured, but how many math and stats classes would the common core require? Would Micro and Macro Economics fit into the common general education core?

Assuming all the common major pathway courses except financial and managerial accounting fit common general education core, a community college Accounting student would need 42 credits to satisfy the common general education requirement and the common pathway courses. That leaves 18 credits of additional classes within a 60-credit Associates program. That is very likely short of the credits in business and accounting currently needed to earn an Associates degree in Accounting. The Accounting program at Capital Community College for example requires four core business classes, three advanced accounting classes beyond the introductory Financial and Managerial, and an advanced Business Law class. That exceeds the 60 credit target by 6 credits. That's making the most favorable assumption about the overlap between common general education and non-business courses in the accounting major pathway.

**A Pre-baccalaureate track and an Applied associates track** – One solution to the credit crunch is to have two tracks, a pre-baccalaureate track focused on providing the common general education core and the common pathway to a baccalaureate major, and an applied associates track preparing student for immediate employment as accounting clerks and other lower level accounting positions. The credit crunch goes away under this approach, but it has two serious drawbacks: pre-baccalaureates would lack technical skills to be immediately employable after completing the Associates degree, and more seriously, applied associates would have a longer path if they decided to go on for a baccalaureate degree.

Having a single Associates track and dealing with the credit crunch is not insurmountable, but achieving that requires knowing what the general education core will be, and the more major path courses are excluded from the core, the more difficult it will be to serve the needs of pre-baccalaureate and applied associates students with a single track.

I can only speak for myself, but I believe if we have a good idea of what the common general education will be by January 1 2013, it could be possible to have a common pathway for Accounting and very likely for all business disciplines for implementation in the Fall 2013 semester. This would be an ambitious aggressive timeline, but I believe it's achievable.

Sincerely,

*Larry*

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