|  |  |
| --- | --- |
| For Academic Affairs and Research Use Only | |
| Proposal Number |  |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ ] Undergraduate Curriculum Council**

**[XX] Graduate Council**

|  |
| --- |
| **[ ]New Course, [ ]Experimental Course (1-time offering), or [XX]Modified Course (Check one box)** |

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

|  |  |
| --- | --- |
| John Robertson 1/23/2020 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering 1/24/2020 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| |  |  | | --- | --- | | Summer DeProw | 3/18/2020 | | **Office of Assessment** |  | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| Karen R. McDaniel 2/18/2020 **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| Jim Washam 3/16/2020 **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |
| |  |  | | --- | --- | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |   **General Education Committee Chair (if applicable)** |  |

1. **Contact Person (Name, Email Address, Phone Number)**

John F. Robertson [jfrobert@astate.edu](mailto:jfrobert@astate.edu) (870) 972 – 3739

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

Fall 2020

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

|  |  |  |
| --- | --- | --- |
|  | **Current (Course Modifications Only)** | **Proposed ( Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** | **ACCT** | **N/A** |
| **Number\*** | **6073** | **N/A** |
| **Title** | **Seminar in Financial Accounting Theory** | **Applied Professional Research** |
| **Description\*\*** | Modern accounting theory; its background and applications, with emphasis on the authoritative pronouncements, including comparisons of U.S. and International Accounting Standards. This capstone course will culminate in a written issues paper and a presentation of the results of the research. Students must be in their last semester of coursework. A grade of B or better will be required for graduation. | This capstone course will culminate in a written issues paper and a presentation of the results of the research. Students must be in their last semester of coursework. A grade of B or better will be required for graduation. |
|  |  |  |

***\**** (Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*. )

\*\*Forty words or fewer as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? No]**

(Indicate all prerequisites. If this course is restricted to a specific major, which major. If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

1. YES Are there any prerequisites?
   1. If yes, which ones?

Take during last semester of coursework.

* 1. Why or why not?

The capstone course should be completed at the end of the student’s study.

1. YES Is this course restricted to a specific major?
   1. If yes, which major? Master of Accountancy
2. **Proposed course frequency [Modification requested? No]**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

N/A

1. **Proposed course type [Modification requested? No]**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

Capstone

1. **Proposed grade type [Modification requested? No]**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])

Standard Letter

1. NO Is this course dual-listed (undergraduate/graduate)?
2. NO Is this course cross-listed?

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

Enter text...

**b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

Enter text...

1. NO Is this course in support of a new program?

a. If yes, what program?

Enter text...

1. NO Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)?

a. If yes, which course?

**Course Details**

1. **Proposed outline** **[Modification requested? No]**

(The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

BASED ON 15 WEEK SEMESTER, CLASS MEETING TWICE EACH WEEK

WEEK CLASS NUMBER TOPIC

1 1 OVERVIEW OF ACCOUNTING RESEARCH

1 2 OVERVIEW OF ACCOUNTING RESEARCH

2 3 FASB CODIFICATION: INTRODUCTION

2 4 FASB CODIFICATION: SEARCH STRATEGIES

3 5 CREATING EFFECTIVE DOCUMENTATION

3 6 CREATING EFFECTIVE DOCUMENTATION

4 7 USING NON AUTHORITATIVE SOURCES

4 8 USING NON AUTHORITATIVE SOURCES

5 9 SCOPE AND RECOGNITION GUIDANCE

5 10 SCOPE AND RECOGNITION GUIDANCE

6 11 EXAM ONE

6 12 RESEARCH MEASUREMENT ISSUES

7 13 RESEARCH MEASUREMENT ISSUES

7 14 FAIR VALUE MEASUREMENTS

8 15 FAIR VALUE MEASUREMENTS

8 16 AUDIT AND PROFESSIONAL SERVICES RESEARCH

9 17 AUDIT AND PROFESSIONAL SERVICES RESEARCH

9 18 GOVERNMENTAL ACCOUNTING RESEARCH

10 19 GOVERNMENTAL ACCOUNTING RESEARCH

10 20 EXAM TWO

11 21 FUNDAMENTALS OF TAX RESEARCH

11 22 FUNDAMENTALS OF TAX RESEARCH

12 23` THE INTERNATIONAL RESEARCH ENVIRONMENT

12 24 THE INTERNATIONAL RESEARCH ENVIRONMENT

13 25 DELIVERING EFFECTIVE PRESENTATIONS

13 26 DELIVERING EFFECTIVE PRESENTATIONS

14 27 STAYING CURRENT WITH EMERGING GUIDANCE

14 28 EXAM THREE

15 29 PRESENTATIONS

15 30 PRESENTATIONS

1. **Proposed special features** **[Modification requested? No]**

(e.g. labs, exhibits, site visitations, etc.)

N/A

1. **Department staffing and classroom/lab resources**

One Professor required. One Regular classroom or computer lab.

1. Will this require additional faculty, supplies, etc.?

NO

1. NO Does this course require course fees?

*If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

The title of this course and much of the course description have become outdated over time. Further, the course description exceeds the maximum length currently allowed. The only proposed changes are to change the title and remove excess language from the course description to update the course to match what has happened in the profession and the way the course is taught.

**New Course Justification (New Courses Only)**

1. Justification for course. Must include:

N/A

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. NO. Do the proposed modifications result in a change to the assessment plan?

*If yes, please complete the Assessment section of the proposal*

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #19 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?
2. Considering the indicated program-level learning outcome/s (from question #20), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

**Bulletin Changes**

|  |
| --- |
| **Instructions** |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Please include a before (with changed areas highlighted) and after of all affected sections.**  **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** |

BEFORE

Accounting

Master of Accountancy

University Requirements:

See Graduate Degree Policies for additional information (p. 39)

Program Requirements: Sem. Hrs.

ACCT 5023, Advanced Accounting and International Issues 3

ACCT 5173, Advanced Cost Accounting 3

ACCT 6043, Tax Planning and Research 3

ACCT 6063, Contemporary Auditing Issues 3

ACCT 6073, Seminar in Financial Accounting Theory 3

ACCT 6083 Ethics and Professional Responsibility 3

MIS 6543, Business Analytics 3

Sub-total 21

Electives:

Students who did not take Tax Accounting II (ACCT 4113/5113) and Government and Not-For-Profit

Accounting (ACCT 4123/5123) as part of their undergraduate program must include these

courses in the course of study for the MAcc.

Sem. Hrs.

6000-level Business or Accounting elective 3

Business or Accounting electives 6

Sub-total 9

Total Required Hours: 30

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

56

Neil Griffin College of Business

Accounting (ACCT)

ACCT 5013. Tax Accounting I This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2133.

ACCT 5023. Advanced Accounting and International Issues Advanced study of accounting concepts and problems in the areas of business combinations, partnerships, and international accounting. Prerequisite: C or better in ACCT 3033.

ACCT 5113. Tax Accounting II A continuation of Tax Accounting I. Emphasis in this course

will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisites:

ACCT 4013 or ACCT 5013.

ACCT 5123. Government and Not-For-Profit Accounting Accounting concepts and reporting standards for state or local government entities and not for profit organizations. Emphasis is on areas covered in CPA exam content specifications. Prerequisite: ACCT 3013 with a C or better.

ACCT 5153. Fraud Examination A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2133.

ACCT 5173. Advanced Cost Accounting Continued examination of accounting issues

from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial

accounting. Prerequisite: C or better in ACCT 3053.

ACCT 6003. Accounting for Planning and Control The course is an introduction to the

concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT

2133 or 3 hours of MBA 500V.

ACCT 6023. Current Accounting Problems A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. Prerequisite: ACCT 2133.

ACCT 6043. Tax Planning and Research This course introduces the master’s degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring

the general framework of tax law. Prerequisite: ACCT 4113 or 5113.

ACCT 6063. Contemporary Auditing Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053 with a C or better.

ACCT 6073. Seminar in Financial Accounting Theory Modern accounting theory; its background and applications, with emphasis on the authoritative pronouncements, including comparisons of U.S. and International Accounting Standards. This capstone course will culminate in a

written issues paper and a presentation of the results of the research. Students must be in their

last semester of coursework. A grade of B or better will be required for graduation.

ACCT 6083. Ethics and Professional Responsibility The course will provide the student

with a framework for making ethical decisions in the context of accounting. In addition, the course

will provide an introduction to professional responsibility with a particular focus on the CPA profession. Prerequisite: Admission to one of the College of Business Graduate Programs.

ACCT 6093. Directed Individual Study Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus

by graduate business programs director required.

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

296

AFTER

ACCELERATED MASTER OF ACCOUNTANCY

The Accelerated Master of Accountancy degree option allows outstanding Arkansas State University undergraduate accounting majors to begin taking Master of Accountancy courses during their senior year. Eligible students are allowed to apply up to 12 hours of graduate credits toward both the

undergraduate and graduate degree requirements. Only courses with a B or better will be eligible to

count for graduate credit. After completing the B.S. degree, this dual counting enables a student to

earn Master of Accountancy degree with only six additional courses (18 credits).

Eligible students receive undergraduate and graduate credit for the following courses:

ACCT 5023 – Advanced Accounting and International Issues

ACCT 5113 – Tax Accounting II

ACCT 5123 – Government and Not-for-Profit Accounting

ACCT 5173 – Advanced Cost Accounting

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

55

Accounting

Master of Accountancy

University Requirements:

See Graduate Degree Policies for additional information (p. 39)

Program Requirements: Sem. Hrs.

ACCT 5023, Advanced Accounting and International Issues 3

ACCT 5173, Advanced Cost Accounting 3

ACCT 6043, Tax Planning and Research 3

ACCT 6063, Contemporary Auditing Issues 3

ACCT 6073, ***Applied Professional Research*** 3

ACCT 6083 Ethics and Professional Responsibility 3

MIS 6543, Business Analytics 3

Sub-total 21

Electives:

Students who did not take Tax Accounting II (ACCT 4113/5113) and Government and Not-For-Profit

Accounting (ACCT 4123/5123) as part of their undergraduate program must include these

courses in the course of study for the MAcc.

Sem. Hrs.

6000-level Business or Accounting elective 3

Business or Accounting electives 6

Sub-total 9

Total Required Hours: 30

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

56

Neil Griffin College of Business

Accounting (ACCT)

ACCT 5013. Tax Accounting I This course examines the laws, rules, and procedures of Federal Income Taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite: ACCT 2133.

ACCT 5023. Advanced Accounting and International Issues Advanced study of accounting concepts and problems in the areas of business combinations, partnerships, and international accounting. Prerequisite: C or better in ACCT 3033.

ACCT 5113. Tax Accounting II A continuation of Tax Accounting I. Emphasis in this course

will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisites:

ACCT 4013 or ACCT 5013.

ACCT 5123. Government and Not-For-Profit Accounting Accounting concepts and reporting standards for state or local government entities and not for profit organizations. Emphasis is on areas covered in CPA exam content specifications. Prerequisite: ACCT 3013 with a C or better.

ACCT 5153. Fraud Examination A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACCT 2133.

ACCT 5173. Advanced Cost Accounting Continued examination of accounting issues

from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial

accounting. Prerequisite: C or better in ACCT 3053.

ACCT 6003. Accounting for Planning and Control The course is an introduction to the

concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT

2133 or 3 hours of MBA 500V.

ACCT 6023. Current Accounting Problems A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. Prerequisite: ACCT 2133.

ACCT 6043. Tax Planning and Research This course introduces the master’s degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring

the general framework of tax law. Prerequisite: ACCT 4113 or 5113.

ACCT 6063. Contemporary Auditing Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053 with a C or better.

***ACCT 6073. Applied Professional Research. This capstone course will culminate in a***

***written issues paper and a presentation of the results of the research. Students must be in their last semester of coursework. A grade of B or better will be required for graduation.***

ACCT 6083. Ethics and Professional Responsibility The course will provide the student

with a framework for making ethical decisions in the context of accounting. In addition, the course

will provide an introduction to professional responsibility with a particular focus on the CPA profession. Prerequisite: Admission to one of the College of Business Graduate Programs.

ACCT 6093. Directed Individual Study Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus

by graduate business programs director required.

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

296