Code # BU02

**New Course Proposal Form**

**[ ] Undergraduate Curriculum Council**

**[X] Graduate Council**

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

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

Email completed proposals to [curriculum@astate.edu](mailto:curriculum@astate.edu) for inclusion in curriculum committee agenda.

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| --- | --- |
| Brian Laird 10/18/2016 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| K. Russell Jones 10/18/2016 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (If applicable)** |
| John E. Mello 11/7/2016 **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| C. Shane Hunt 11/7/2016 **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

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

Brian Laird [blaird@astate.edu](mailto:blaird@astate.edu) 870-926-6272

2. Proposed Starting Term and Bulletin Year

Summer 2017

3. Proposed Course Prefix and Number (Confirm that number chosen has not been used before. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*. )

ACCT 6183

4. Course Title – if title is more than 30 characters (including spaces), provide short title to be used on transcripts. Title cannot have any symbols (e.g. slash, colon, semi-colon, apostrophe, dash, and parenthesis). Please indicate if this course will have variable titles (e.g. independent study, thesis, special topics).

CPA Examination Review 2

5. Brief course description (40 words or fewer) as it should appear in the bulletin.

Course will review the Auditing and REG portions of the CPA exam with a special focus on complex topics and content that is covered less in a traditional accounting degree program but tested on the CPA Exam

6. Prerequisites and major restrictions. (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. Are there any prerequisites? Yes
   1. If yes, which ones?

ACCT 3003 – Intermediate Accounting III, and ACCT 4053 Auditing 1

* 1. Why or why not?

Students need a basic understanding of Financial Accounting and Auditing before they take the CPA review course

1. Is this course restricted to a specific major? No
   1. If yes, which major? Enter text...

7. Course frequency(e.g. Fall, Spring, Summer). *Not applicable to Graduate courses.*

Enter text...

8. Will this course be lecture only, lab only, lecture and lab, activity, dissertation, experiential learning, independent study, internship, performance, practicum, recitation, seminar, special problems, special topics, studio, student exchange, occupational learning credit, or course for fee purpose only (e.g. an exam)? Please choose one.

Lecture with online hybrid content

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

Standard letter

10. Is this course dual listed (undergraduate/graduate)?

No

11. Is this course cross listed? (If it is, all course entries must be identical including course descriptions. It is important to check the course description of an existing course when adding a new cross listed course.)

No

1. If yes, please list the prefix and course number of cross listed course.

Enter text...

1. Are these courses offered for equivalent credit? Yes / No

Please explain. Enter text...

12. Is this course in support of a new program? No

a. If yes, what program?

Enter text...

13. Does this course replace a course being deleted? No

a. If yes, what course?

Enter text...

14. Will this course be equivalent to a deleted course? No

a. If yes, which course?

Enter text...

15. Has it been confirmed that this course number is available for use? Yes

16. Does this course affect another program? No

If yes, provide contact information from the Dean, Department Head, and/or Program Director whose area this affects.

Enter text...

**Course Details**

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

Week 1 – Financial Statement Audits

Week 2 – Audit Planning

Week 3 – Internal Control Concepts

Week 4 – Audit Evidence

Week 5 – Audit Sampling

Week 6 – Audit Reports

Week 7 – Other Professional Services

Week 8 – Midterm Examination

Week 9 – Ethics

Week 10 – Contract Law

Week 11 – Bankruptcy

Week 12 – Personal Tax

Week 13 – Partnership Tax

Week 14 – Corporate Tax

Week 15 – Tax Planning

Week 16 - Final Examination

18. Special features (e.g. labs, exhibits, site visitations, etc.)

Online CPA review course provided by third party

19. Department staffing and classroom/lab resources

Qualified graduate level accounting with teach in a traditional classroom

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

No

20. Does this course require course fees? Yes

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

**Course Justification**

21. Justification for course being included in program. Must include:

a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

This review course will improve each students ability to pass the CPA exam by giving them the opportunity to practice accounting concepts and techniques they have learned in earlier course work, exposing them to topics that they have not see in their traditional accounting program, and acclimating the students to the CPA exam testing environment and format.

b. How does the course fit with the mission established by the department for the curriculum? If course is mandated by an accrediting or certifying agency, include the directive.

The Mission of the Master of Accountancy Program is to provide those with undergraduate training in accounting with knowledge and skills needed to advance beyond the entry-level stage in the accounting profession, provide students who have undergraduate training in accounting with the in-depth understanding of accounting issues needed for success on licensure and certification examinations, and serve as foundation work for those who may choose to pursue advanced graduate work.

c. Student population served.

This course will serve students at the undergraduate senior level and graduate students who have had upper level accounting courses, and would like to sit for the CPA exam.

d. Rationale for the level of the course (lower, upper, or graduate).

Students must have nearly completed their undergraduate degree in order to have the prerequisites for the course.

**Assessment**

**University Outcomes**

22. Please indicate the university-level student learning outcomes for which this new course will contribute. Check all that apply.

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| * 1. **[ ]** Global Awareness | * 1. **[X ]** Thinking Critically | * 1. **[ X]** Information Literacy |

**Relationship with Current Program-Level Assessment Process**

23. 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?

Current Graduate Learning Goal - Students will apply quantitative and qualitative knowledge to solve problems and make decisions – will be met by teaching students to solve advanced business problems, as tested on the CPA exam.

24. Considering the indicated program-level learning outcome/s (from question #23), 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.*

|  |  |
| --- | --- |
| **Program-Level Outcome 1 (from question #23)** | Students will apply quantitative and qualitative knowledge to solve problems and make decisions |
| Assessment Measure | Direct measure will be obtained by class examination, Indirect measures will be obtained by actual CPA exam results |
| Assessment  Timetable | Each time the class is given direct measures can be obtained. Indirect measures will be several months after the course is completed. |
| Who is responsible for assessing and reporting on the results? | The Chair of the Accounting Department will be responsible for overseeing the review course. |

*(Repeat if this new course will support additional program-level outcomes)*

**Course-Level Outcomes**

25. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

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| **Outcome 1** | Students will have the ability to receive a passing score on sections and topics of the CPA exam covered in the class |
| Which learning activities are responsible for this outcome? | Class room lectures, practice problems, homework, online practice content |
| Assessment Measure | Direct measure will be obtained by class examination, Indirect measures will be obtained by actual CPA exam results |

*(Repeat if needed for additional outcomes)*

**Bulletin Changes**

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| **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. Follow the following guidelines for indicating necessary changes.**  **\*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.**  - Deleted courses/credit hours should be marked with a red strike-through (~~red strikethrough~~)  - New credit hours and text changes should be listed in blue using enlarged font (blue using enlarged font).  - Any new courses should be listed in blue bold italics using enlarged font (***blue bold italics using enlarged font***)  *You can easily apply any of these changes by selecting the example text in the instructions above, double-clicking the ‘format painter’ icon 🡪 , and selecting the text you would like to apply the change to.*  *Please visit* [*https://youtu.be/yjdL2n4lZm4*](https://youtu.be/yjdL2n4lZm4) *for more detailed instructions.* |

**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 ac- counting. 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. Prerequisite: ACCT 4013.

**ACCT5123. Government and Not-For-Profit Accounting** Accounting concepts and re- porting 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 MBA 5003.

**ACCT 6023. Current Accounting Problems** A critical analysis of current accounting and re- porting 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 back- ground 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.

***ACCT 6183. CPA Examination Review 2*** The*course will review the Audit and REG portions of the CPA exam with a special focus on complex topics and content that is covered less in a traditional accounting degree program but tested on the CPA Exam. Prerequisite: ACCT 3033 and ACCT 4053.*

*The bulletin can be accessed at http://www.astate.edu/a/registrar/students/*