Code # BU15 (2014)

**Bulletin Change Transmittal Form**

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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| John Robertson 2/13/2015 **Department Chair:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (If applicable)** |
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| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date… **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |

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

Sangshin “Sam” Pae, [Spae@astate.edu](mailto:Spae@astate.edu), 680-8021

**2.Proposed Change**

To change the prerequisite for International Accounting, ACCT 4143, from ACCT 2133 to ACCT 3013.

**3.Effective Date**

Fall 2015

**4.Justification**

The coursework in the International Accounting course has become increasingly focused on the differences and similarities between U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Students may currently take ACCT 4143 without any upper level exposure to U.S. GAAP. This change will require students to complete the second Intermediate Financial Accounting course at A-State prior to taking ACCT 4143. Students will, accordingly, be better prepared to deal with the differences between U.S. GAAP and IFRS because they will have a better understanding of GAAP when they enter ACCT 4143.

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ACCT 4033. Accounting Information Systems Study of the role, design, characteristics, and function of accounting information systems. Prerequisites, ACCT 4053 with a grade of C or better. Spring, Summer.

ACCT 4053. Auditing I Standards and procedures, code of ethics, form of audit reports and statements, and the principles underlying the verification of data presented in financial reports. Prerequisites, ACCT 3013 with a grade of C or better and ECON 2113. Fall, Summer.

ACCT 4113. Tax Accounting II Continuation of Tax Accounting I. Emphasis in this course will be on federal income tax laws for partnerships, fiduciaries, and corporations. Prerequisite, ACCT 4013. Fall.

ACCT 4123. 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 grade of C or better. Spring, Summer.

ACCT 4143. International Accounting Introduction to international accounting issues including political, legal, and cultural influences, international accounting standards, foreign currency trans­actions, consolidated reporting for global firms, planning, control, and performance measurement systems, transfer prices and taxation. Prerequisite ACCT 2133 ACCT 3013 with C or better. Fall.

ACCT 4153. 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 with C or better. Spring.

ACCT 4163. Estate Planning and Taxation Introduction to estate planning, including transfer of different types of property during life and at death, documents used in estate planning, and taxation of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

ACCT 430V. Special Problems in Accounting Individual problems or topics in accounting ar­ranged in consultation with the instructor. Must be approved by department chair. Demand.

ACCT 4783. Internship in Accounting Provides practical financial, managerial, or not for profit experience through work in a meaningful capacity. Prerequisite, 12 hours of accounting above the principals level and approval of departmental chair. Fall, Spring, Summer.

**DEPARTMENT OF COMPUTER**

**AND INFORMATION TECHNOLOGY**

**Business Technology (BTEC)**

\*\*\*\*IMPORTANT INFORMATION\*\*\*\*

EDBU 4533 METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY and TIBU 4825 BUSI­NESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL, for BSE Students, TIBU 4826 BUSINESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL, for 2nd Degree Students, are located at other locations on the Class Schedule Search engine. Please follow the directions below for each course to obtain the correct location for each educational course.

EDBU 4533, METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY

1. Go to Class Schedule Search.

2. Select Method and Mat Teach EDBU Voc.

3. Click on Class Search, METHODS AND MATERIALS IN TEACHING BUSINESS TECHNOLOGY will appear.

BSE students **ONLY**

TIBU 4826, BUSINESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL

You will receive an email from the Professional Education Program, PEP, office issuing you a permit allowing you to register for this class.

**2nd Degree Students**

TIBU 4825, BUSINESS TEACHING INTERNSHIP IN THE SECONDARY SCHOOL

You will receive an email from the Professional Education Program, PEP, office issuing you a permit allowing you to register for this class.

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