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

## **NEW OR MODIFIED COURSE PROPOSAL FORM**

Undergraduate Curriculum Council				
[X] Graduate Council				
[ ]New Course, [ ]Experimental Course (1-time offering	), or <code>[x]Modified Course</code> (Check one box)			
Signed paper copies of proposals submitted for consider name and enter date of approval.	ation are no longer required. Please type approver			
Dr. Hrish Desai 3/21/2023 <b>Department Curriculum Committee Chair</b>	ENTER DATE  COPE Chair (if applicable)			
James Doering 3/21/2023  Department Chair	Head of Unit (if applicable)			
Melodie Philhours 3/27/2023 College Curriculum Committee Chair	Undergraduate Curriculum Council Chair			
Enter Date  Director of Assessment (new courses only)	Graduate Curriculum Committee Chair			
Jim Washam 3/27/2023 College Dean	Len Frey5/E1:/23 Vice Chancellor for Academic Affairs			
General Education Committee Chair (if applicable)				

1. Contact Person (Name, Email Address, Phone Number)
Dr. Hrish Desai (hdesai@astate.edu; 870-680-8316)

Form Revised: 08/06/2019

## 2. Proposed starting term and Bulletin year for new course or modification to take effect Fall 2023

#### **Instructions:**

<u>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."</u>

3.

<b>3.</b>	Current (Course Modifications Only)	<b>Proposed (New or Modified)</b> (Indicate "N/A" if no modification)
Prefix	ACCT	N/A
Number*	6173	N/A
Title (include a short title that's 30 characters or fewer)	CPA Examination Review 1	N/A
Description**	The course will review the FAR and BEC 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. Special course fee, \$1,200 or \$2,600 if course fee was not paid for ACCT 6173.	The course will review the FAR and BEC 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. Special course fee, \$3,000 if course fee was not paid for ACCT 6183.
	Prerequisities: ACCT 3033 and ACCT 4053	Prerequisities: ACCT 3013, ACCT 4013, and ACCT 4053

<sup>\*</sup>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*.

### 4. Proposed prerequisites and major restrictions [Modification requested? Yes]

(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).

- a. **Yes / No** Are there any prerequisites? **YES** 
  - a. If yes, which ones?
    - ACCT 3013, ACCT 4013, and ACCT 4053
  - b. Why or why not?

There is no ACCT 3033 class. It should be 3013. We are correcting for this error in the bulletin. Also, given the focus of topics in this course, we are adding one more pre-requisite: Tax Accounting I.

- b. **Yes / No** Is this course restricted to a specific major? **NO** 
  - a. If yes, which major? Enter text...

#### 5. Proposed course frequency [Modification requested? No]

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

<sup>\*\*</sup>Forty words or fewer (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

Enter text...

#### 6. 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.

Enter text...

#### 7. 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]) Enter text...

- **8. Yes / No** Is this course dual-listed (undergraduate/graduate)? **NO**
- **9. Yes / No** Is this course cross-listed? **NO**

(If it is, all course entries must be identical including course descriptions. <u>Submit appropriate documentation for requested changes.</u> 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...

- **10. Yes / No** Is this course in support of a new program? **NO** 
  - a. If yes, what program?

Enter text...

- **11. Yes / 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)? **NO** 
  - a. If yes, which course?

Enter text...

#### **Course Details**

#### 12. 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.)

Enter text...

#### 13. Proposed special features

[Modification requested? No]

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

Enter text...

- 14. Department staffing and classroom/lab resources
  - a. Will this require additional faculty, supplies, etc.? NO
- **15. Yes** Does this course require course fees?

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

Form Revised: 08/06/2019

#### **Justification**

#### **Modification Justification (Course Modifications Only)**

**16.** Justification for Modification(s)

The Becker CPA review costs are going up. Under the revised agreement, the year 1 costs with remain \$2,572 including tax. After year 1, fees will increase after the conclusion of each contract year by the greater of \$4, or CPI. The current bulletin provides for a \$2,600 special course fee. To accommodate the fee increase, the special course fee should be raised to \$3,000. Also, one of the prerequisites, ACCT 3033, mentioned in the bulletin for this course doesn't exist. This form corrects the course code for the prerequisite to ACCT3013 (Intermediate II) from ACCT 3033. Moreover, given the focus of topics covered in this course, we are adding one more pre-requisite: ACCT 4013 (Tax Accounting I).

#### New Course Justification (New Courses Only)

- 17. Justification for course. Must include:
  - a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

Enter text...

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

Enter text...

c. Student population served.

Enter text...

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

Enter text...

#### **Assessment**

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

**18. Yes / No** Do the proposed modifications result in a change to the assessment plan? **NO** *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 #18 is "Yes")

**19.** 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?

Enter text...

**20.** Considering the indicated program-level learning outcome/s (from question #19), 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	Type outcome here. What do you want students to think, know, or do when they
Outcome 1 (from	have completed the course?
question #19)	
Assessment Measure	Please include direct and indirect assessment measure for outcome.
Assessment	What semesters, and how often, is the outcome assessed?
Timetable	
Who is responsible for	Who (person, position title, or internal committee) is responsible for assessing,
assessing and	evaluating, and analyzing results, and developing action plans?
reporting on the	
results?	

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

#### **Course-Level Outcomes**

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

Outcome 1	Type outcome here. What do you want students to think, know, or do when they
	have completed the course?
Which learning	List learning activities.
activities are	
responsible for this	
outcome?	
Assessment Measure	What will be your assessment measure for this outcome?

(Repeat if needed for additional outcomes)

### **Bulletin Changes**

#### **Instructions**

Please visit <a href="http://www.astate.edu/a/registrar/students/bulletins/index.dot">http://www.astate.edu/a/registrar/students/bulletins/index.dot</a> 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** 

#### **ACCT 6173 - CPA Examination Review 1**

Sem. Hrs: 3

The course will review the FAR and BEC 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. Special course fee, \$1,200 or \$2,600 if course fee was not paid for ACCT 6183.

Prerequisites: ACCT 3033 and ACCT 4053.

After

#### **ACCT 6173 - CPA Examination Review 1**

Sem. Hrs: 3

The course will review the FAR and BEC 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. Special course fee, \$3,000 if course fee was not paid for <a href="ACCT 6183">ACCT 6183</a>.

Prerequisites: ACCT 3013, ACCT 4013, and ACCT 4053.