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

 **Course Deletion Proposal Form**

**[ ] Undergraduate Curriculum Council**

**[XX] Graduate Council**

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

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| John Robertson | 11/5/2020 |

**Department Curriculum Committee Chair** |

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**COPE Chair (if applicable)** |
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| James Doering | 11/9/2020 |

**Department Chair** |

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**Head of Unit (if applicable)**   |
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| John Mello | 11/12/2020 |

**College Curriculum Committee Chair** |

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**Undergraduate Curriculum Council Chair** |
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| Melody Lo | 11/12/2020 |

**College Dean** |

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**Graduate Curriculum Committee Chair** |
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**General Education Committee Chair (if applicable)**   |

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| Alan Utter | 2/26/2021 |

**Vice Chancellor for Academic Affairs** |

1. **Course Title, Prefix and Number**

Contemporary Auditing Issues, ACCT 6063

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

John Robertson jfrobert@astate.edu (870) 972-3739

1. **Justification**

This course is being replaced by a course with a greater data analytics component.

1. **Last semester course will be offered**

Fall 2021

1. YES **Does this course appear in your curriculum? (if yes, and this deletion changes the curriculum, a Program Modification Form is required)**

A Program Modification Form accompanies this form.

No **Is this course dual-listed (undergraduate/graduate)?**

NO

1. NO **Is this course cross-listed with a course in another department?**

If yes, which course(s)?

 N/A

1. NO **Is there currently a course listed in the Bulletin or Banner which is a one-to-one equivalent to this course (please check with the Registrar’s Office if unsure)?**

If yes, which course?

N/A

**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. 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. 38) |  |
| Program Requirements | Sem. Hrs. |
| ACCT 5023, Advanced Accounting and International Issues | 3 |
| ACCT 5113, Tax Accounting II | 3 |
| ACCT 5133, Accounting Statistics | 3 |
| ACCT 5183, Accounting Analytics | 3 |
| ACCT 6063, Contemporary Auditing Issues | 3 |
| ACCT 6073, Applied Professional Research  | 3 |
| MIS6473, Data Mining 3 | 3 |
| MIS 6543, Business Analytics 3 | 3 |
| Sub-total | 24 |
| Electives:Students who received credit at the undergraduate level for ACCT 4023, ACCT 4113, ACCT 4133,or ACCT 4183, or a course with equivalent content, may not receive graduate credit for the samecourse. Instead, those students must take additional accounting electives at the 5000-level (subjectto the four course maximum) or 6000-level. |  |
| 6000-level Business or Accounting elective | 6 |
| Sub-total | 6 |
| Total Required Hours: | 30 |
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The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

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**AFTER**

Accounting

Master of Accountancy

|  |  |
| --- | --- |
| University Requirements: |  |
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| Program Requirements | Sem. Hrs. |
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| ACCT 5113, Tax Accounting II | 3 |
| ACCT 5133, Accounting Statistics | 3 |
| ACCT 5183, Accounting Analytics | 3 |
| ACCT 6073, Applied Professional Research  | 3 |
| MIS6473, Data Mining 3 | 3 |
| MIS 6543, Business Analytics 3 | 3 |
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| 6000-level Business or Accounting elective | 6 |
| Sub-total | 6 |
| Total Required Hours: | 30 |
|  |  |

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**BEFORE**

Neil Griffin College of Business

Accounting (ACCT)

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.

ACCT 5133. Accounting Statistics Statistical concepts and applications for accounting and auditing. Coverage includes

 sampling, probability, hypothesis testing, regression, data mining, and forecasting.

ACCT 5183. Accounting Analytics An in-depth analysis of the application of modern tools to

 analyze large financial and audit data sets (Big Data). Prerequisite, ACCT 4053 and ACCT 4133

 or ACCT 5133 both with a C or better.

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 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.

ACCT 6133. Controllership Designed for students seeking a role in corporate accounting..

 Topics include: Controller Responsibilities; cost systems; internal control systems; training and

 supervision; business planning; standard setting, control of costs. Prerequisite ACCT 3053 with C

 or better.

ACCT 6173. CPA Examination Review 1 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. Prerequisite, ACCT 3033 and ACCT 4053. Special course fee, $1,200 or $2,600 if course fee was not paid for ACCT 6183.

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

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