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| For Academic Affairs and Research Use Only | |
| Proposal Number | BU15 |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ XX] Undergraduate Curriculum Council**

**[] Graduate Council**

|  |
| --- |
| **[XX]New Course, [ ]Experimental Course (1-time offering), or [ ]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.

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| Dr. Steve Muzatko December 9, 2022 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering December 9, 2022 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| Philip Tew 12/12/2022  **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| Mary Elizabeth Spence 12/15/2022 **Office of Assessment (new courses only)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| John Robertson 1/4/2023 **College Dean** | Len Frey 2/22/2023  **Vice Chancellor for Academic Affairs** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **General Education Committee Chair (if applicable)** |  |

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

Dr. Steve Muzatko, [smuzatko@astate.edu](mailto:smuzatko@astate.edu), (870) 972-3988

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

Fall 2023

**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 (New or Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** |  | **ACCT** |
| **Number\*** |  | **4813** |
| **Title**  (include a short title that’s 30 characters or fewer) |  | **Tax Accounting III** |
| **Description\*\*** |  | A study of advanced topics in Taxation: Tax compliance and planning for individuals; personal financial planning; entity tax compliance; tax research; tax technologies; and tax analytics. Prerequisite: ACCT 4113. Spring. |

***\**** 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 (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes/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 / No** Are there any prerequisites? Yes
   1. If yes, which ones?

ACCT 4113 Tax Accounting II

* 1. Why or why not?

ACCT 4113 Tax Accounting II is a foundational course for ACCT 4813 Tax Accounting III

1. **Yes / No** Is this course restricted to a specific major? NO
   1. If yes, which major? Enter text...
2. **Proposed course frequency [Modification requested? Yes/No]**

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

Spring

1. **Proposed course type [Modification requested? Yes/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.

Lecture only

1. **Proposed grade type [Modification requested? Yes/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. **Yes / No** Is this course dual-listed (undergraduate/graduate)? Yes
2. **Yes / No** Is this course cross-listed? No.

*(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. **Yes / No** Is this course in support of a new program? Yes

a. If yes, what program?

Major: Accounting B.S., CPA Emphasis

1. **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**

1. **Proposed outline** **[Modification requested? Yes/No] 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 ONCE EACH WEEK

Week Topic

1. Employee Compensation and Retirement Plans
2. Personal Financial Planning for Individuals:
3. Reorganizations
4. Consolidated Tax Returns
5. Taxation of International Transactions
6. Multistate Corporate Taxation
7. Comparative Forms of Doing Business
8. Taxes in the Financial Statements
9. Exempt Entities
10. Federal Gift and Estate Taxes
11. Family Tax Planning
12. Income Taxation of Trusts and Estates
13. Tax Practice and Ethics
14. Taxation of Digital Assets
15. Tax Technology

**Proposed special features** **[Modification requested? Yes/No]**

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

Enter text...

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

One Faculty, Regular Classroom

1. Will this require additional faculty, supplies, etc.? No.

Enter text...

1. **Yes / No** Does this course require course fees? No.

*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)

Enter text...

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

1. Justification for course:

This new Tax course is needed in order to provide students with additional tax topics and allow moving some of the Tax II topics from Tax II to Tax III. Moving some topics from Tax II to Tax III will allow for more in-depth coverage of course content in Tax II. This course aids in the preparation for the Tax Compliance and Planning section of the Uniform Certified Public Accountant (CPA) Examination.

**Goal for the course:**

**The goal of this course is to teach students Advanced topics in Taxation (noted in course outline).**

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

The course fits in directly with the mission of the Accounting Department and is not mandated by an accrediting or certifying agency.

1. Student population served.

Undergraduate students at the Junior level

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

This is the third course in the Tax progression, following Tax 1 and Tax II

**Assessment**

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

1. **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”)**

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?

Outcome SLO-1: Demonstrate the ability to communicate accounting information effectively in writing.

Outcome SLO-2: Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.

SLO-3: Think critically about accounting issues and topics

Where: This new course will reinforce outcome: SLO-1, SLO-2, and SLO 3 for students.

1. 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.*

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

|  |  |
| --- | --- |
| **Program-Level Outcome 1 (from question #19)** | Outcome SLO-1: Demonstrate the ability to communicate accounting information effectively in writing. |
| Assessment Measure | Direct - Case assignment focusing on Student Writing Skills. Assessed with Rubric.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning fall 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

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

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| --- | --- |
| **Program-Level Outcome 2 (from question #19)** | SLO-2 **Graduates of the undergraduate Accounting program at the NGCoB will be able to apply technology as a decision tool in the analysis and identification of solutions to accounting issues.** |
| Assessment Measure | Assessed in Acct 4183 Accounting Analytics II  Direct - With rubric.  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

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

|  |  |
| --- | --- |
| **Program-Level Outcome 3 (from question #19)** | SLO-3 Think critically about accounting issues and topics |
| Assessment Measure | Assessed in Acct 4023 Advanced Accounting  Direct - Case assignment focusing on student Critical Thinking abilities. Assessed with Rubric  Indirect – Assessment Office Survey - The BS Accounting Assessment Leader will contact the Assessment Office for the BS Accounting students survey responses from the Leaving the Den exit survey. Data will be provided annually but the Accounting Faculty are responsible for determining how they will utilize the data. |
| Assessment  Timetable | Once every three years beginning spring 2022 |
| Who is responsible for assessing and reporting on the results? | Accounting faculty and Department Chair |
|  |  |

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

**Course-Level Outcomes**

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

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| --- | --- |
| **Outcome 1** | By successfully completing this course, students will be able to:  Describe the different forms of employee compensation (basics of Sec. 83 and stock compensation). |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 2** | By successfully completing this course, students will be able to:  Demonstrate knowledge of personal financial planning for individuals, including the assessment of qualified retirement plans, investing, education funding and risk mitigation through the use of insurance. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 3** | By successfully completing this course, students will be able to:  Demonstrate knowledge of reorganizations and consolidated return concepts |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

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| **Outcome 4** | By successfully completing this course, students will be able to:  Explain basic multijurisdictional issues, including consideration of local, state, and international issues. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 5** | By successfully completing this course, students will be able to:  Explain tax considerations in choice of entity for starting or acquiring a business |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 6** | By successfully completing this course, students will be able to:  Describe the impact of taxes in the financial statements. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 7** | By successfully completing this course, students will be able to:  Describe tax-exempt status and unrelated business income concepts |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

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| **Outcome 8** | By successfully completing this course, students will be able to:  Explain concepts related to estate, gift, and trust taxation, compliance, and planning. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

|  |  |
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| **Outcome 9** | By successfully completing this course, students will be able to:  Explain analytical review leveraging data and regulations regarding use of technology |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice Problems, homework |
| Assessment Measure | Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting |

*(Repeat if needed for additional outcomes)*

**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: URL for the Accounting BS, 2022-2023. (after is on the following page)

<https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77>

* [ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4033 - Accounting Information Systems](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4053 - Auditing I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4113 - Tax Accounting II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4133 - Accounting Statistics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 2033 - Programming Fundamentals](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ISBA 3533 - Microcomputer Applications II](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
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* [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
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* [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**
* [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**

**ACCT 4813 Tax Accounting III**

**Sem Hours: 3**

A study of advanced topics in Taxation: Tax compliance and planning for individuals; personal financial planning; entity tax compliance; tax research; tax technologies; and tax analytics. Prerequisite: ACCT 4113. Spring.

* [LAW 4043 - Law of Business Organizations](https://catalog.astate.edu/preview_program.php?catoid=3&poid=479&returnto=77) **Sem. Hrs:** **3**