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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 | 1/24/2020 |

**Department Curriculum Committee Chair** |

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**COPE Chair (if applicable)** |
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| James Doering | 1/24/2020 |

**Department Chair** |

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**Head of Unit (if applicable)**   |
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| Karen R. McDaniel | 2/18/2020 |

**College Curriculum Committee Chair** |

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**Undergraduate Curriculum Council Chair** |
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| Jim Washam | 3/16/2020 |

**College Dean** |

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

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**Vice Chancellor for Academic Affairs** |

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

GOVERNMENT AND NOT-FOR-PROFIT ACCOUNTING, ACCT 5123

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

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

1. **Justification**

This course is being deleted as part of an overall review of the Accounting curriculum. It is being moved from required class that could have been taken at either the undergraduate level or as a graduate elective to a pure prerequisite.

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

FALL 2019

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

YES, a program modification form will be submitted.

YES **Is this course dual-listed (undergraduate/graduate)?**

YES-This proposal does not impact the undergraduate course.

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**

ACCELERATED MASTER OF ACCOUNTANCY

The Accelerated Master of Accountancy degree option allows outstanding Arkansas State University undergraduate accounting majors to begin taking Master of Accountancy courses during their

senior year. Eligible students are allowed to apply up to 12 hours of graduate credits toward both the

undergraduate and graduate degree requirements. Only courses with a B or better will be eligible to

count for graduate credit. After completing the B.S. degree, this dual counting enables a student to

earn Master of Accountancy degree with only six additional courses (18 credits).

Eligible students receive undergraduate and graduate credit for the following courses:

ACCT 5023 – Advanced Accounting and International Issues

ACCT 5113 – Tax Accounting II

ACCT 5123 – Government and Not-for-Profit Accounting

ACCT 5173 – Advanced Cost Accounting

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

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Accounting

Master of Accountancy

University Requirements:

See Graduate Degree Policies for additional information (p. 39)

Program Requirements: Sem. Hrs.

ACCT 5023, Advanced Accounting and International Issues 3

ACCT 5173, Advanced Cost Accounting 3

ACCT 6043, Tax Planning and Research 3

ACCT 6063, Contemporary Auditing Issues 3

ACCT 6073, Seminar in Financial Accounting Theory 3

ACCT 6083 Ethics and Professional Responsibility 3

MIS 6543, Business Analytics 3

Sub-total 21

Electives:

Students who did not take Tax Accounting II (ACCT 4113/5113) and Government and Not-For-Profit

Accounting (ACCT 4123/5123) as part of their undergraduate program must include these

courses in the course of study for the MAcc.

Sem. Hrs.

6000-level Business or Accounting elective 3

Business or Accounting electives 6

Sub-total 9

Total Required Hours: 30

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

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Neil Griffin 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 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 or ACCT 5013.

ACCT 5123. 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 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 3 hours of MBA 500V.

ACCT 6023. Current Accounting Problems A critical analysis of current accounting and reporting 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 background 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.

The bulletin can be accessed at <https://www.astate.edu/a/registrar/students/bulletins>

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