ACC 4350, Accounting Theory, is normally taught at most universities as a graduate level course. The division proposes that ACC 4350 should become ACC 5350, Accounting Theory. To reflect the proposed change to the Intermediate Accounting course sequence, the division proposes that the ACC 5350 prerequisite be changed to "ACC 3330, Intermediate Accounting III or permission of instructor."

If new, provide Course Prefix, Number, Title, SCH Value, Description, prerequisite, lecture/lab (hours if applicable) and student learning outcomes. If in current catalog, provide change, attach page with changes in red, and provide a brief justification.

Program: Add: ______ Change: ______ Attach new/changed Program of Study description and 4-year plan. If in current catalog, provide change and attach page with changes in red.

Minor: Add: ______ Delete: ______ Change: ______ Attach new/changed minor. If in current catalog, provide change and attach page with changes in red.

Faculty: Add: ______ Delete: ______ Change: ______ Attach new/changed faculty entry. If in current catalog, provide change and attach page with changes in red.

College Introductory Pages: Add information: ______ Change information: ______ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.

Other: Add information: ______ Change information: ______ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.
Learning Outcomes:

1. To understand the development of accounting theory and research methodologies including these topics:
   a. The conceptual framework of accounting
   b. Concepts of income
   c. The financial statement elements
   d. Financial reporting disclosure requirements and ethical responsibilities
   e. International accounting

2. To access electronic data sources for relevant standards, rules, and other information.

3. To make valid and reliable evaluations of information.

4. To present the measurement results objectively using applicable standards of disclosure or reporting.

5. To express information and concepts with conciseness and clarity when writing and speaking.

6. To recognize the value of working within diverse, cross-functional teams.