



College Document _____
 UCC Document # 90
 Document Type _____

CATALOG YEAR Retroactive to 2008-2009 _____
 (Please use separate form for each add/change)

COLLEGE/SCHOOL/SECTION: College of Business Administration _____
 Current Catalog Page(s) Affected: pp. 385 _____

Course: Add: _____ Delete: _____ Change: Number X Title
 (check all that apply) SCH _____ Description _____ Prerequisite X _____

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.

Approvals:

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 Department Curriculum Committee

Chair
 Department

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ACC 5350
Accounting Theory

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.