COLLEGE/SCHOOL/SECTION: ARSSB/DIBFS

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

Response Required: New course will be part of major ___ minor ___ as a required ___
or elective ___ course

Response Required: New course will introduce ___, reinforce ___, or apply ___ concepts

Response Required: Grade Type ____ Normal (A-F) ____ CR/NC ____ P/F

Shortened Course Format: Equivalent Student Learning Outcomes verified: ___

If new, provide Course Prefix, Number, Title, Measurable Student Learning Outcomes, SCH Value, Description, prerequisite, and lecture/lab hours if applicable. If in current online catalog, provide change and attach text with changes in red and provide a brief justification.

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

Program Learning Outcomes: 
Add: ___ Change: ___ Attach listing of program learning outcomes.

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

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

Other: Add information: ___ Change information: ___ Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Approvals:
Chair
Department Curriculum Committee

Chair
Department

Chair
College Curriculum Committee

Dean

Provost

2014

Signature

Date

2/13/2015

2/20/2015

2/13/2015

2/25/2015
Delete from 2015-2016 Catalog:

ACC 3344 Ethics for Accountants. Three semester hours.
This course provides an intensive study of ethical reasoning, integrity, accounting objectivity, public accountant's independence and other core values. Prerequisite: ACC 3310 with a grade of "C" or better.

JUSTIFICATION:
This course is better offered at the graduate level after students have taken ACC 4370 Auditing and Systems in the last semester of their senior year. The topical coverage of this class builds on concepts learned in undergraduate courses taken and on students' professional work experience to illustrate many of the complexities associated with Ethics in an Accounting setting. All MPAcc students will be required to take ACC 5344 Seminar in Ethics for Accountants.

Note: coverage of business ethics and ethics within an accounting framework is covered in upper level accounting coursework.

Delete from 2015-2016 Catalog:

ACC 4392 Accounting Research. Three semester hours. (S)
This case based course will use both electronic and printed materials to study advanced research techniques in both auditing and financial, tax, not-for-profit and managerial accounting. The student must analyze problems, search for authoritative answers, and present the results in a professional manner. Prerequisite: ACC 3320 with a grade of "C" or better.

JUSTIFICATION:
This research course requires students to have a deep knowledge of many advanced concepts to be able to complete the research tasks assigned during the semester. Undergraduate students do not have the foundation required to be successful in this course. All MPAcc students will be required to take ACC 5392 Advanced Accounting Research.

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1"Topical coverage should incorporate a majority of accounting case studies and moral dilemmas supplemented by business and general case studies and moral dilemmas."
Source: http://www.tsbpa.state.tx.us/education/ethic-course-requirements.html