



College Document # _____

UCC Document # 173

Review Type: Edit xx Exp Full

CATALOG YEAR 15-16

COLLEGE/SCHOOL/SECTION: ARSSB/DIBFS

Course: Add: Delete: 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.


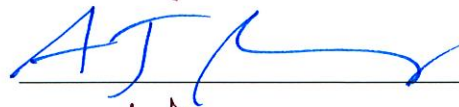
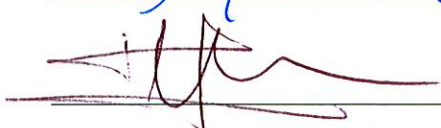
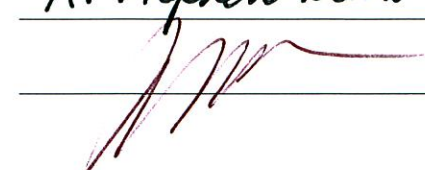
Program Learning Outcomes: Add: Change: Attach listing of program learning outcomes.

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:

	Signature	Date
Chair Department Curriculum Committee		<u>2/13/2015</u>
Chair Department		<u>2/24/2015</u>
Chair College Curriculum Committee		<u>2/13/2015</u>
Dean	<u>R. Stephen Sears</u>	<u>2/25/2015</u>
Provost		<u> </u>

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 setting¹. 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*.