



CATALOG YEAR 2012-2013

COLLEGE/SCHOOL/SECTION: SSB/Graduate/Prerequisite \_\_\_\_\_

**Course:** Add:  Delete:   
(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

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.

**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.

ACC 5350

Accounting Theory

Three semester hours.

This course is a study of contemporary accounting theory, emerging issues, and auditing practices. There is a significant research requirement using both electronically stored and printed materials. Prerequisite: ACC 3330 with a grade of "C" or better. ~~-(Formerly ACC 4350)~~

Approvals:

Signature

Date

Chair

Jacqueline Mayfield

2-10-12

Department Curriculum Committee

Chair

Ken Wang

2-10-12