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**Bulletin / Banner Change Transmittal Form**

**[X] Undergraduate Curriculum Council**

**[ ] Graduate Council**

Signed paper copies of proposals submitted for consideration are no longer required. Please type approver name and enter date of approval.

Email completed proposals to curriculum@astate.edu for inclusion in curriculum committee agenda.

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| W. Terry Dancer | 3/27/2017 |

**Department Curriculum Committee Chair** |

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**COPE Chair (if applicable)** |
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| Russell Jones | 3/29/2017 |

**Department Chair:**  |

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**Head of Unit (If applicable)**   |
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| John Seydel | 3/31/2017 |

**College Curriculum Committee Chair** |

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**Undergraduate Curriculum Council Chair** |
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| C. Shane Hunt | 4/14/2017 |

**College Dean** |

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**Graduate Curriculum Committee Chair** |
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**General Education Committee Chair (If applicable)**   |

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**Vice Chancellor for Academic Affairs** |

**1.Contact Person** (Name, Email Address, Phone Number)

Jim Washam, jwasham@astate.edu, 870-680-8078

**2.Proposed Change**

Add prerequisites to course descriptions.

**3.Effective Date**

7/1/2017

**4.Justification –** *Please provide details as to why this change is necessary.*

The College of Business is moving from a blanket set of prerequisite courses for all upper level business classes to course specific prerequisites. This change will required adding prerequisites to some individual course descriptions.

**Bulletin Changes**

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| **Instructions**  |
| **Please visit** [**http://www.astate.edu/a/registrar/students/bulletins/index.dot**](http://www.astate.edu/a/registrar/students/bulletins/index.dot) **and select the most recent version of the bulletin. Copy and paste all bulletin pages this proposal affects below. Follow the following guidelines for indicating necessary changes.** **\*Please note: Courses are often listed in multiple sections of the bulletin. To ensure that all affected sections have been located, please search the bulletin (ctrl+F) for the appropriate courses before submission of this form.** - Deleted courses/credit hours should be marked with a red strike-through (~~red strikethrough~~)- New credit hours and text changes should be listed in blue using enlarged font (blue using enlarged font). - Any new courses should be listed in blue bold italics using enlarged font (***blue bold italics using enlarged font***)*You can easily apply any of these changes by selecting the example text in the instructions above, double-clicking the ‘format painter’ icon 🡪 , and selecting the text you would like to apply the change to.**Please visit* [*https://youtu.be/yjdL2n4lZm4*](https://youtu.be/yjdL2n4lZm4) *for more detailed instructions.* |

(Pages 430-431 of the 2016-2017 Undergraduate Bulletin)

**Accounting (ACCT)**

**ACCT 2023. Fundamental Accounting Concepts** Primary emphasis will be in developing an understanding of the fundamental accounting concepts, with secondary emphasis on procedural mechanics. In addition, the student should develop an awareness of the language and environment of American business, an appreciation of accounting methodology, and skill in problem solving. Open only to students not majoring in the College of Business. Fall, Spring.

**ACCT 2033. Introduction to Financial Accounting** Introduction to accounting and the accounting cycle. Basic accounting and reporting for merchandising and service oriented business organiza­tions. Primary emphasis is on accounting principles applicable to measuring assets, liabilities, owners equity and income. Special measurement problems for partnerships and corporations. Fall, Spring, Summer. (ACTS#: ACCT 2003)

**ACCT 2133. Introduction to Managerial Accounting** The course covers basic accounting and reporting for manufacturing companies. The course is also devoted to managerial uses of account­ing data for the decision making function and to special accounting reports. Prerequisite, ACCT 2033 with a C or better. Fall, Spring, Summer. (ACTS#: ACCT 2013)

**ACCT 3003. Intermediate Accounting I** An in depth study of accounting statements, the ac­counting process, and inventory valuation procedures. Prerequisite, ACCT 2133, MATH 2143, STAT 3233, and CIT 1503; all with C or better. Fall, Spring, Summer.

**ACCT 3013. Intermediate Accounting II** A detailed study of operational assets, investments, liabilities, and an introduction to the corporate form of organization. Prerequisite, ACCT 3003 with a grade of C or better. Spring, Summer.

**ACCT 3033. Intermediate Accounting III** Continuation of the study of the corporate form of organization. In addition, effort is devoted to error corrections, analysis of financial statements, funds flow and cash flow reporting, and the controversial areas of accounting. Prerequisite, ACCT 3013 with C or better. Fall.431

**ACCT 3053. Cost Accounting with a Managerial Emphasis** Accounting issues from the viewpoint of the manager. Examination of costing techniques, cost behavior, cost volume profit relationships, and budgeting. Emphasis is on use of relevant information in decision making for managers. Prerequisite, ACCT 2133, MATH 1023 or higher, and CIT 1503; all with a C or better. Fall, Summer.

**ACCT 3063. Hospitality Accounting** The accounting principles, concepts, conventions, and information systems utilized in management decision making for the hospitality industry. Focus on internal control, cost control, budgeting, and analysis of financial data. Prerequisite, ACCT 2133, MATH 1023 or higher, and CIT 1503; all with a C or better. Fall.

**ACCT 4013. Tax Accounting I** Examines the laws, rules, and procedures of federal income taxes for individuals. In addition, the business events and transactions which influence taxable income for individuals are studied. Prerequisite ACCT 2133, MATH 2143, STAT 3233, and CIT 1503; all with C or better. Fall, Spring.

**ACCT 4023. Advanced Accounting and International Issues** Advanced study of accounting concepts and problems in the areas of business combinations, partnerships, and international ac­counting. Prerequisite, ACCT 3033 with a grade of C or better. Spring.

**ACCT 4033. Accounting Information Systems** Study of the role, design, characteristics, and function of accounting information systems. Prerequisites, ACCT 4053 with a grade of C or better. Spring, Summer.

**ACCT 4053. Auditing I** Standards and procedures, code of ethics, form of audit reports and statements, and the principles underlying the verification of data presented in financial reports. Prerequisites, ACCT 3013, STAT 3233 and ECON 2113; all with a grade of C or better. Fall, Summer.

**ACCT 4113. Tax Accounting II** Continuation of Tax Accounting I. Emphasis in this course will be on federal income tax laws for partnerships, fiduciaries, and corporations. Prerequisite, ACCT 4013. Fall.

**ACCT 4123. Government and Not-For-Profit Accounting** Accounting concepts and reporting standards for state or local government entities and not-for-profit organizations. Emphasis is on areas covered in CPA exam content specifications. Prerequisite, ACCT 3013 with a grade of C or better. Spring, Summer.

**ACCT 4143. International Accounting** Introduction to international accounting issues including political, legal, and cultural influences, international accounting standards, foreign currency trans­actions, consolidated reporting for global firms, planning, control, and performance measurement systems, transfer prices and taxation. Prerequisite, ACCT 3013 with C or better. Fall.

**ACCT 4153. Fraud Examination** A study of how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite ACCT 2133, MATH 2143, STAT 3233, and CIT 1503; all with C or better. Spring.

**ACCT 4163. Estate Planning and Taxation** Introduction to estate planning, including transfer of different types of property during life and at death, documents used in estate planning, and taxation of property transfers at the state and federal levels. Prerequisite, ACCT 4013. Spring.

**ACCT 4173. Advanced Cost Accounting** Continued examination of accounting issues from the viewpoint of the manager. Emphasis is on current issues relevant to cost and managerial ac­counting. Prerequisite, ACCT 3053 with a C or better. Fall.

**ACCT 430V. Special Problems in Accounting** Individual problems or topics in accounting ar­ranged in consultation with the instructor. Must be approved by department chair. Demand.

**ACCT 4783. Internship in Accounting** Provides practical financial, managerial, or not for profit experience through work in a meaningful capacity. Prerequisite, 12 hours of accounting above the principals level and approval of departmental chair. Fall, Spring, Summer.