|  |  |
| --- | --- |
| For Academic Affairs and Research Use Only | |
| Proposal Number |  |
| CIP Code: |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ ] Undergraduate Curriculum Council**

**[XX] Graduate Council**

|  |
| --- |
| **[XX]New Course, [ ]Experimental Course (1-time offering), or [ ]Modified Course (Check one box)** |

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

|  |  |
| --- | --- |
| Dr. John Robertson 1/29/2020 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| Dr. Jim Doering 1/29/2020 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| |  |  | | --- | --- | | Dr. Summer DeProw | 3/18/2020 | | **Office of Assessment** |  | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Undergraduate Curriculum Council Chair** |
| Karen R. McDaniel 2/18/2020 **College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Graduate Curriculum Committee Chair** |
| Jim Washam 3/16/2020 **College Dean** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Vice Chancellor for Academic Affairs** |
| |  |  | | --- | --- | | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Enter date |   **General Education Committee Chair (if applicable)** |  |

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

WELDON TERRY DANCER [Dancer@astate.edu](mailto:Dancer@astate.edu) 870-972-3784

1. **Proposed starting term and Bulletin year for new course or modification to take effect**

FALL 2020

**Instructions:**

*Please complete all sections unless otherwise noted. For course modifications, sections with a “Modification requested?” prompt need not be completed if the answer is “No.”*

|  |  |  |
| --- | --- | --- |
|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)**  *(Indicate “N/A” if no modification)* |
| **Prefix** |  | **ACCT** |
| **Number\*** |  | **6133** |
| **Title** |  | **CONTROLLERSHIP** |
| **Description\*\*** |  | ACCT 6133. CONTROLLERSHIP. Designed for students seeking a role in corporate accounting.. Topics include: Controller Responsibilities; cost systems; internal control systems; training and supervision; business planning; standard setting, control of costs. Prerequisite ACCT 3053 with C or better. |

***\**** (Confirm with the Registrar’s Office that number chosen has not been used before and is available for use. For variable credit courses, indicate variable range. *Proposed number for experimental course is 9*. )

\*\*Forty words or fewer as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes/No]**

(Indicate all prerequisites. If this course is restricted to a specific major, which major. If a student does not have the prerequisites or does not have the appropriate major, the student will not be allowed to register).

1. **Yes / No** Are there any prerequisites? YES
   1. If yes, which ones?

ACCT 3053 COST WITH A MANAGERIAL EMPHASIS

* 1. Why or why not?

Foundational Cost course providing needed studies for those taking Controllership

1. **Yes / No** Is this course restricted to a specific major? NO
   1. If yes, which major? Enter text...
2. **Proposed course frequency [Modification requested? Yes/No]**

(E.g. Fall, spring, Summer; if irregularly offered, please indicate, “Irregular.”) *Not applicable to Graduate courses.*

N/A

1. **Proposed course type [Modification requested? Yes/No]**

Will this course be lecture only, lab only, lecture and lab, activity (e.g., physical education), dissertation/thesis, capstone, independent study, internship/practicum, seminar, special topics, or studio? Please choose one.

LECTURE ONLY

1. **Proposed grade type [Modification requested? Yes/No]**

What is the grade type (i.e. standard letter, credit/no credit, pass/fail, no grade, developmental, or other [please elaborate])

STANDARD LETTER

1. **Yes / No** Is this course dual-listed (undergraduate/graduate)? NO
2. **Yes / No** Is this course cross-listed? NO

*(If it is, all course entries must be identical including course descriptions. Submit appropriate documentation for requested changes. It is important to check the course description of an existing course when adding a new cross-listed course.)*

**a.** – If yes, please list the prefix and course number of the cross-listed course.

Enter text...

**b.** – **Yes / No** Can the cross-listed course be used to satisfy the prerequisite or degree requirements this course satisfies?

Enter text...

1. **Yes / No** Is this course in support of a new program? NO

a. If yes, what program?

Enter text...

1. **Yes / No** Will this course be a one-to-one equivalent to a deleted course or previous version of this course (please check with the Registrar if unsure)? NO

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? Yes/No]**

(The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

Outline (The course outline should be topical by weeks and should be sufficient in detail to allow for judgment of the content of the course.)

COURSE OUTLINE

BASED ON 15 WEEK SEMESTER, CLASS MEETING TWICE EACH WEEK

ACCT 6133

CONTROLLERSHIP

WEEK CLASS NUMBER TOPIC

1 1 CONTROLLERSHIP RESPONSIBILITIES

1 2 CONTRLLERSHIP RESPONSIBILITIES

2 3 COST SYSTEMS

2 4 COST SYSTEMS

3 5 COST SYSTEMS

3 6 INTERNAL CONTROLSYSTEMS

4 7 INTERNAL CONTROLSYSTEMS

4 8 INTERNAL AUDIT SYSTEMS

5 9 INTERNAL AUDIT SYSTEMS

5 10 EXAM ONE

6 11 RECRUITING, TRAINING, AND SUPERVISION

6 12 RECRUITING, TRAINING, AND SUPERVISION

7 13 CONTROLLERS ROLE IN INVESTOR RELATIONS

7 14 PROFIT PLANNING FINANCIAL ANSLYSIS

8 15 PROFIT PLANNING FINANCIAL ANALYSIS

8 16 STRATEGIC PROFIT PLANNING

9 17 ANNUAL PROFIT PLANNING

9 18 ANNUAL PROFIT PLANNING

10 19 EXAM TWO

10 20 STANDARD SETTING

11 21 STANDARD SETTING

11 22 CONTROL OF MANUFACTURING COSTS

12 23` CONTOL OF MANUFACTURING COSTS

12 24 CONTROL OF RESEARCH AND DEVELOPMENT COSTS

13 25 CONTROL OF RESEARCH AND DEVELOPMENT COSTS

13 26 CONROL OF GENERAL AND ADMINISTRATIVE COSTS

14 27 CONTROL OF GENERAL AND ADMINISTRATIVE COSTS

14 28 PLANNING AN CONTROL IN A SERVICE COMPANY

15 29 EXAM THREE

15 30 COURSE REVIEW

1. **Proposed special features** **[Modification requested? Yes/No]**

(E.g. labs, exhibits, site visitations, etc.)

PLAN VISITS TO LOCAL COMPANIES: HYTROL, BUSCH AGRI, DELTA, AND OTHERS

1. **Department staffing and classroom/lab resources**

ONE FACULTY REGULAR CLASSROOM

1. Will this require additional faculty, supplies, etc.? NO

Enter text...

1. **Yes / No** Does this course require course fees? NO

*If yes: please attach the New Program Tuition and Fees form, which is available from the UCC website.*

**Justification**

**Modification Justification (Course Modifications Only)**

1. Justification for Modification(s)

Enter text...

**New Course Justification (New Courses Only)**

1. Justification for course. Must include:

a. Academic rationale and goals for the course (skills or level of knowledge students can be expected to attain)

The goal is to provide our MAcc students interested in careers in private/corporate accounting the opportunity to gain knowledge and skills needed to achieve success as they pursue careers in private/corporate accounting. Though the majority of our students pursue careers in financial accounting, we need a course beyond our undergraduate Cost course to assist those students who choose to pursue a career in the private sector.

b. How does the course fit with the mission of the department? If course is mandated by an accrediting or certifying agency, include the directive.

The course fits with the mission for the departmental curriculum which is to prepare our MAcc students for entry into the Accounting Profession.

c. Student population served.

Students enrolled in the Masters of Accountancy program

d. Rationale for the level of the course (lower, upper, or graduate).

Graduate: Because this is a fuller, richer, deeper study of Corporate Accounting beyond the introductory undergraduate Cost course.

**Assessment**

**Assessment Plan Modifications (Course Modifications Only)**

1. **Yes / No** Do the proposed modifications result in a change to the assessment plan?

*If yes, please complete the Assessment section of the proposal*

**Relationship with Current Program-Level Assessment Process (Course modifications skip this section unless the answer to #19 is “Yes”)**

1. What is/are the intended program-level learning outcome/s for students enrolled in this course? Where will this course fit into an already existing program assessment process?

OUTCOME #1:

KNOWLEDGE: STUDENTS WILL APPLY APPROPRIATE PROFESSIONAL KNOWLEDGE TO A) DEVELOP AND MEASURE, B) ANALYZE, AND C) COMMUNICATE FINANCIAL AND OTHER BUSINESS INFORMATION

OUTCOME #2

DATA ANALYTICS AND PROFESSIONAL JUDGMENT: STUDENTS WILL APPLY DATA ANALYSIS SKILLS AND PROFESSIONAL JUDGMENT TO SOLVE PROBLEMS AND MAKE DECISIONS IN A BUSINESS SETTING.

OUTCOME #3

RESEARCH: STUDENTS WILL DEMONSTRATE AN ABILITY TO FIND AND COMMUNICATE ANSWERS TO ACCOUNTING AND TAX QUESTIONS BY USING THE APPROPRIATE TOOLS TO CONDUCT RESEARCH IN ORIGINAL SOURCES OF ACCOUNTING AND TAX STANDARDS

OUTCOME #4:

COMMUNICATION: STUDENTS WILL DEMONSTRATE AN ABILITY TO COMMUNICATE EFFECTIVELY

This course will contribute to the following learning goals:

LO #1 - Accounting Knowledge: Students will apply appropriate professional knowledge to a) develop and measure, b) analyze, and C) communicate financial and other business information.

LO #4 - Communication: Students will demonstrate an ability to communicate effectively.

1. Considering the indicated program-level learning outcome/s (from question #20), please fill out the following table to show how and where this course fits into the program’s continuous improvement assessment process.

*For further assistance, please see the ‘Expanded Instructions’ document available on the UCC - Forms website for guidance, or contact the Office of Assessment at 870-972-2989.*

|  |  |
| --- | --- |
| **Program-Level Outcome 1 (from question #23)** | Accounting Knowledge: Students will apply appropriate professional knowledge to a) develop and measure, b) analyze, and C) communicate financial and other business information. |
| Assessment Measure | Assessed in ACCT 6073.  Students will be given an exam covering four subject areas (Financial Accounting, Managerial Accounting, Auditing, and Taxation). The test will include CPA Exam style questions. Scores on each subject matter component of the exam will be converted to a three point scale using the following table:  Greater than 80% = Exceeds Expectations  65% to 80% = Meets Expectations  Under 65% = Below Expectations |
| Assessment  Timetable | Assessed in the fall semester of 2019. Will be repeated in the fall semester of every odd year. |
| Who is responsible for assessing and reporting on the results? | The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results. |

*(Repeat if this new course will support additional program-level outcomes)*

|  |  |
| --- | --- |
| **Program-Level Outcome 2 (from question #23)** | Communications: Students will demonstrate an ability to communicate effectively. |
| Assessment Measure | Assessed in ACCT 6073  Students complete a major research paper as their capstone experience in the MAcc. Students will orally present their findings to the class.  The student’s papers will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee, and their oral presentations will be evaluated using a different rubric. |
| Assessment  Timetable | The assessment for communication under the revised learning goals will begin with the spring 2022 and will be repeated in the fall semester of even years thereafter. |
| Who is responsible for assessing and reporting on the results? | The Department Chair and the Accounting Graduate Curriculum Committee are responsible for assessing and reporting results. |

*(Repeat if this new course will support additional program-level outcomes)*

**Course-Level Outcomes**

24. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 1** | By successfully completing this course, students will be able to: list and explain the responsibilities of a Controller. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice problems, homework. |
| Assessment Measure | Direct measures will be obtained through class examination and indirect measure by completion of the MAcc degree |

24. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 2** | By successfully completing this course, students will be able to: Explain various cost systems. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice problems, homework. |
| Assessment Measure | Direct measures will be obtained through class examination and indirect measure by completion of the MAcc degree |

24. What are the course-level outcomes for students enrolled in this course and the associated assessment measures?

|  |  |
| --- | --- |
| **Outcome 3** | By successfully completing this course, students will be able to: Explain the nature of profit planning and prepare a budgeted income statement. |
| Which learning activities are responsible for this outcome? | Classroom Lectures, Practice problems, homework. |
| Assessment Measure | Direct measures will be obtained through class examination and indirect measure by completion of the MAcc degree |

**Bulletin Changes**

|  |
| --- |
| **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. Please include a before (with changed areas highlighted) and after of all affected sections.**  **\*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.** |

**BEFORE**

Neil Griffin College of Business

Accounting (ACCT)

ACCT 5013. Tax Accounting I This course 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.

ACCT 5023. Advanced Accounting and International Issues Advanced study of accounting

concepts and problems in the areas of business combinations, partnerships, and international accounting Prerequisite: C or better in ACCT 3033.

ACCT 5113. Tax Accounting II A continuation of Tax Accounting I. Emphasis in this course

will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisites:

ACCT 4013 or ACCT 5013.

ACCT 5123. 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 C or better.

ACCT 5153. 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.

ACCT 5173. 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: C or better in ACCT 3053.

ACCT 6003. Accounting for Planning and Control The course is an introduction to the

concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2133 or 3 hours of MBA 500V.

ACCT 6023. Current Accounting Problems A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. Prerequisite: ACCT 2133.

ACCT 6043. Tax Planning and Research This course introduces the master’s degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT 4113 or 5113.

ACCT 6063. Contemporary Auditing Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053 with a C or better.

ACCT 6073. Seminar in Financial Accounting Theory Modern accounting theory; its background and applications, with emphasis on the authoritative pronouncements, including comparisons of U.S. and International Accounting Standards. This capstone course will culminate in a written issues paper and a presentation of the results of the research. Students must be in their last semester of coursework. A grade of B or better will be required for graduation.

ACCT 6083. Ethics and Professional Responsibility The course will provide the student with a framework for making ethical decisions in the context of accounting. In addition, the course will provide an introduction to professional responsibility with a particular focus on the CPA profession. Prerequisite: Admission to one of the College of Business Graduate Programs.

ACCT 6093. Directed Individual Study Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

The bulletin can be accessed at https://www.astate.edu/a/registrar/students/bulletins

296

**AFTER**

Neil Griffin College of Business

Accounting (ACCT)

ACCT 5013. Tax Accounting I This course 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.

ACCT 5023. Advanced Accounting and International Issues Advanced study of accounting

concepts and problems in the areas of business combinations, partnerships, and international accounting Prerequisite: C or better in ACCT 3033.

ACCT 5113. Tax Accounting II A continuation of Tax Accounting I. Emphasis in this course

will be on Federal Income Tax Laws for Partnerships, Fiduciaries and Corporations. Prerequisites:

ACCT 4013 or ACCT 5013.

ACCT 5123. 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 C or better.

ACCT 5153. 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.

ACCT 5173. 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: C or better in ACCT 3053.

ACCT 6003. Accounting for Planning and Control The course is an introduction to the

concepts of cost analysis and management control with a focus on the application of the conceptual framework of financial and managerial accounting to practical situations. Prerequisites: ACCT 2133 or 3 hours of MBA 500V.

ACCT 6023. Current Accounting Problems A critical analysis of current accounting and reporting problems. Emphasis is on both the theoretical and pragmatic aspects of accounting practices. Prerequisite: ACCT 2133.

ACCT 6043. Tax Planning and Research This course introduces the master’s degree student to the basic concepts, methods, and tools of tax research. The coverage is broad, exploring the general framework of tax law. Prerequisite: ACCT 4113 or 5113.

ACCT 6063. Contemporary Auditing Issues In-depth study of significant pronouncements of the auditing standards board (Professional Standards Vols. 1 & 2) and from the governmental auditing area. Prerequisite: ACCT 4053 with a C or better.

ACCT 6073. Seminar in Financial Accounting Theory Modern accounting theory; its background and applications, with emphasis on the authoritative pronouncements, including comparisons of U.S. and International Accounting Standards. This capstone course will culminate in a written issues paper and a presentation of the results of the research. Students must be in their last semester of coursework. A grade of B or better will be required for graduation.

ACCT 6083. Ethics and Professional Responsibility The course will provide the student with a framework for making ethical decisions in the context of accounting. In addition, the course will provide an introduction to professional responsibility with a particular focus on the CPA profession. Prerequisite: Admission to one of the College of Business Graduate Programs.

ACCT 6093. Directed Individual Study Detailed individual research directed by graduate faculty, resulting in a paper and presentation. Consent of instructor and approval of prospectus by graduate business programs director required.

***ACCT 6133. CONTROLLERSHIP. Designed for students seeking a role in corporate accounting.. Topics include: Controller Responsibilities; cost systems; internal control systems; training and supervision; business planning; standard setting, control of costs. Prerequisite ACCT 3053 with C or better.***

The bulletin can be accessed at https://www.astate.edu/a/registrar/students/bulletins

296

The bulletin can be accessed at https://www.astate.edu/a/registrar/students/bulletins

296