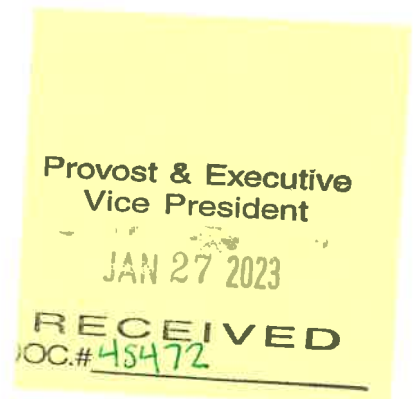


A MEMORANDUM

DATE: January 27, 2023
TO: Academic Deans Council
FROM: Dr. Andy Perkins
UCCC Chair
RE: Change Notice 5

Listed below are curriculum change proposals which have been recommended by the University Committee Courses and Curricula. Under current procedure, members of the Academic Deans Council may question the approval of these proposals at any time prior to 5:00 p.m. on February 9, 2023 by contacting Dr. Andy Perkins (5-0004) or the office of the Vice President for Academic Affairs (5-3742). If no questions have been raised, the proposals will be considered approved automatically.



1. Course Proposals by college/school

BUSINESS

<p>Technical Change <u>ACC 2023</u></p>	<p>Approved</p>	<p>FROM: ACC 2023 Principles of Managerial Accounting. (3). (Prerequisite: ACC 2013; PACC majors must have a grade of B or better in ACC 2013). Three hours lecture. Managerial accounting fundamentals including interpretation and use of management reports, cost behavior, cost accumulation, budgeting, financial statement analysis, responsibility organizations. Honors section available. TO: ACC 2023 Principles of Managerial Accounting. (3). (Prerequisite: ACC 2013; ACC majors must have a grade of B or better in ACC 2013). Three hours lecture. Managerial accounting fundamentals including interpretation and use of management reports, cost behavior, cost accumulation, budgeting, financial statement analysis, responsibility organizations. Honors section available. Effective: Fall 2023</p>
<p>Technical Change <u>ACC 3003</u></p>	<p>Approved</p>	<p>FROM: ACC 3003 Accounting Information Systems I. (3). (Prerequisite: Grade of B [sic] or better in both ACC 2013 and ACC 2023). Three hours lecture. The course will help the conceptualization (design), development, implementation, documentation, and use of accounting information systems. Also, the course will leverage the power of dynamic spreadsheets to facilitate dynamic financial analysis. TO: ACC 3003 Accounting Information Systems I. (3). (Prerequisite: Grade of B or better in ACC 2013 and ACC 2023). Three hours lecture. The course will help the conceptualization (design), development, implementation, documentation, and use of accounting information systems. Also, the course will leverage the power of dynamic spreadsheets to facilitate dynamic financial analysis. Effective: Fall 2023</p>

<p>Technical Change <u>ACC 3053</u></p>	<p>Approved</p>	<p>FROM: ACC 3053 Accounting Information Systems II. (3). (Prerequisites: Grade of C or better in ACC 3003 or BIS 1013). Three hours lecture. AIS II introduces the basic concepts needed to complete common data analytic tasks in accountancy. The focus is on basic concepts that will have direct, practical benefit to problems in accountancy.</p> <p>TO: ACC 3053 Accounting Information Systems II. (3). (Prerequisites: Grade of C or better in ACC 3003). Three hours lecture. AIS II introduces the basic concepts needed to complete common data analytic tasks in accountancy. The focus is on basic concepts that will have direct, practical benefit to problems in accountancy.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 4013</u></p>	<p>Approved</p>	<p>FROM: ACC 4013 Income Tax I. (3). (Prerequisites: ACC 3023 with a minimum grade of a C). Three hours lecture. This course provides an introduction to the U.S. Federal Income Tax System by introducing the fundamental structure of the Federal Income Tax System and examining the tax impact on personal and business decisions.</p> <p>TO: ACC 4013 Income Tax I. (3). (Prerequisites: Grade of B or better in ACC 2013). Three hours lecture. This course provides an introduction to the U.S. Federal Income Tax System by introducing the fundamental structure of the Federal Income Tax System and examining the tax impact on personal and business decisions.</p> <p>Effective: Fall 2023</p>

<p>Technical Change <u>ACC 4033</u></p>	<p>Approved</p>	<p>FROM: ACC 4033 Auditing. (3). (Prerequisites: ACC 3003 Accounting Information Systems I; ACC 3023 Intermediate Accounting I; both with minimum grades of a C). Three hours lecture. Fundamentals of auditing, including evaluating controls, assessing risk, designing audit programs, statistical sampling, professional ethics, and collecting evidence for financial, internal, operational, and compliance audits. TO: ACC 4033 Auditing. (3). (Prerequisites: Grade of C or better in ACC 3003 and ACC 3023). Three hours lecture. Fundamentals of auditing, including evaluating controls, assessing risk, designing audit programs, statistical sampling, professional ethics, and collecting evidence for financial, internal, operational, and compliance audits. Effective: Fall 2023</p>
<p>Technical Change <u>ACC 4043/6043</u></p>	<p>Approved</p>	<p>FROM: ACC 4043/6043 Municipal and Governmental Accounting. (3). (Prerequisites: ACC 3003). Three hours lecture. This course covers the classification and use of fund accounting, budgetary accounting, and financial statements for governmental entities. In addition, we cover not-for-profit fund accounting journal entries and financial statements for voluntary health and welfare organizations and hospital and health care providers. TO: ACC 4043/6043 Municipal and Governmental Accounting. (3). (Prerequisites: Undergraduate-Grade of C or better in ACC 3023; Graduate-ACC 3023 and Graduate Standing). Three hours lecture. The course covers the classification and use of fund accounting, budgetary accounting, and financial statements for governmental entities and not-for-profits. Effective: Fall 2023</p>

<p>Technical Change <u>ACC 4063/6063</u></p>	<p>Approved</p>	<p>FROM: ACC 4063/6063 Income Tax II. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and graduate standing). Three hours lecture. Students will be exposed to an overview of Corporate taxation, Partnership taxation, and Estate and Gift taxation.</p> <p>TO: ACC 4063/6063 Income Tax II. (3). (Prerequisites: Undergraduate-Grade of C or better in ACC 4013; Graduate-ACC 4013 and Graduate Standing). Three hours lecture. Students will be exposed to an overview of Corporate taxation, Partnership taxation, and Estate and Gift taxation.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8023</u></p>	<p>Approved</p>	<p>FROM: ACC 8023 Advanced Managerial Accounting. (3). (Prerequisites: Graduate Standing). Three hours lecture. The course presents business concepts and the significance of an accountant's professional duties and responsibilities within the larger context of the business environment. Emphasis will be placed on developing an advanced understanding of the fundamental and current issues facing the managerial accountant.</p> <p>TO: ACC 8023 Advanced Managerial Accounting. (3). (Prerequisites: ACC 3013 and Graduate Standing). Three hours lecture. Course presents business concepts and significance of the professional duties of accountants and responsibilities within the larger context of the business environment. Emphasis is placed on developing an advanced understanding of fundamental and current issues facing the managerial accountant.</p> <p>Effective: Fall 2023</p>

<p>Technical Change <u>ACC 8033</u></p>	<p>Approved</p>	<p>FROM: ACC 8033 Assurance and Audit Data Analysis. (3). (Prerequisites: Graduate Standing). Three hours lecture. Students will gain in-depth knowledge of professional auditing standards, financial statement auditing procedures, and audit reporting requirements. Students will develop data analysis skills applicable to auditing. Students will gain exposure to theoretical arguments surrounding professional rules of conduct and audit quality indicators.</p> <p>TO: ACC 8033 Assurance and Audit Data Analysis. (3). (Prerequisites: ACC 4033 and Graduate Standing). Three hours lecture. Students gain in-depth knowledge of professional auditing standards, financial statement auditing procedures, and audit reporting requirements. Students develop data analysis skills applicable to auditing. Students gain exposure to theoretical arguments surrounding professional rules of conduct and audit quality indicators.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8043</u></p>	<p>Approved</p>	<p>FROM: ACC 8043 Fraud Examination and Data Analysis. (3). (Prerequisites: Graduate Standing). Three hours lecture. The course covers the nature of fraud, fraud examination, and the communication of the findings from a fraud examination. Emphasis will be placed on the use of advanced data analysis techniques and procedures to detect errors and frauds.</p> <p>TO: ACC 8043 Fraud Examination and Data Analysis. (3). (Prerequisites: ACC 2013 and Graduate Standing). Three hours lecture. The course covers the nature of fraud, fraud examination, and the communication of the findings from a fraud examination. Emphasis will be placed on the use of advanced data analysis techniques and procedures to detect errors and frauds.</p> <p>Effective: Fall 2023</p>

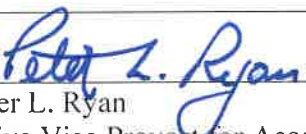
<p>Technical Change <u>ACC 8063</u></p>	<p>Approved</p>	<p>FROM: ACC 8063 Research in Tax Practice and Procedures. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and graduate standing). Three hours lecture. Students will gain an in-depth knowledge of the sources of tax authority. Emphasis will be placed on the using tax law to prepare tax strategy and identify planning opportunities.</p> <p>TO: ACC 8063 Research in Tax Practice and Procedures. (3). (Prerequisites: ACC 4013 and Graduate Standing). Three hours lecture. Students will gain an in-depth knowledge of the sources of tax authority. Emphasis will be placed on the using tax law to prepare tax strategy and identify planning opportunities.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8073</u></p>	<p>Approved</p>	<p>FROM: ACC 8073 Taxation of Corporations and Shareholders. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and graduate standing). Three hours lecture. Students will gain an in-depth knowledge of corporate taxation.</p> <p>TO: ACC 8073 Taxation of Corporations and Shareholders. (3). (Prerequisites: ACC 4013 and Graduate Standing). Three hours lecture. Students will gain an in-depth knowledge of corporate taxation.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8093</u></p>	<p>Approved</p>	<p>FROM: ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and Graduate Standing). Three hours lecture. The course introduces students to federal taxation of partnerships and S Corporations. The course uses both cases and problems to identify and provide solutions to tax problems and issues.</p> <p>TO: ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates. (3). (Prerequisites: ACC 4013 and Graduate Standing). Three hours lecture. The course introduces students to federal taxation of partnerships and S Corporations. The course uses both cases and problems to identify and provide solutions to tax problems and issues.</p> <p>Effective: Fall 2023</p>

<p>Technical Change <u>ACC 8113</u></p>	<p>Approved</p>	<p>FROM: ACC 8113 Advanced Individual Taxation and Wealth Management. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and graduate standing). Three hours lecture. This course is designed to provide an enhanced understanding of the U.S. Federal Income Tax System. Emphasis will be placed on complex tax issues encountered by individual taxpayers.</p> <p>TO: ACC 8113 Advanced Individual Taxation and Wealth Management. (3). (Prerequisites: ACC 4013 and Graduate Standing). Three hours lecture. This course is designed to provide an enhanced understanding of the U.S. Federal Income Tax System. Emphasis will be placed on complex tax issues encountered by individual taxpayers. Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8123</u></p>	<p>Approved</p>	<p>FROM: ACC 8123 Tax Topics. (3). (Prerequisites: ACC 4013: Individual Tax I or consent of instructor and graduate standing). Three hours lecture. The course exposes students to tax topics that are not covered in the other MTX courses. Specialized topics include individual taxation, entity taxation, estate and gift taxation, state tax issues, and ethics.</p> <p>TO: ACC 8123 Tax Topics. (3). (Prerequisites: ACC 4013 and Graduate Standing). Three hours lecture. The course exposes students to tax topics that are not covered in the other MTX courses. Specialized topics include individual taxation, entity taxation, estate and gift taxation, state tax issues, and ethics. Effective: Fall 2023</p>

<p>Technical Change <u>ACC 8143</u></p>	<p>Approved</p>	<p>FROM: ACC 8143 Accounting Data Analytics. (3). (Prerequisite: Graduate standing). Three hours lecture. This course will build a practical foundation for machine learning by teaching students basic tools and techniques that can scale to large computational systems and massive data sets. This course introduces machine learning with a focus on business applications.</p> <p>TO: ACC 8143 Accounting Data Analytics. (3). (Prerequisite: ACC 3003 and Graduate Standing). Three hours lecture. This course will build a practical foundation for machine learning by teaching students basic tools and techniques that can scale to large computational systems and massive data sets. This course introduces machine learning with a focus on business applications.</p> <p>Effective: Fall 2023</p>
<p>Technical Change <u>ACC 8183</u></p>	<p>Approved</p>	<p>FROM: ACC 8183 International Accounting. (3). (Prerequisites: ACC 2023 and graduate standing). Three hours lecture. A study of the international dimension of accounting as it relates to multinational corporations and the international environment. Some specific topics include: international financial reporting; financial reporting outside the USA; foreign exchange; accounting harmonization; international financial disclosure issues.</p> <p>TO: ACC 8183 International Accounting. (3). (Prerequisites: ACC 3033 and Graduate Standing). Three hours lecture. A study of the international dimension of accounting as it relates to multinational corporations and the international environment. Some specific topics include: international financial reporting; financial reporting outside the USA; foreign exchange; accounting harmonization; international financial disclosure issues.</p> <p>Effective: Fall 2023</p>

All of the proposals were approved with the exception of the following:

Proposals**



Dr. Peter L. Ryan
Executive Vice Provost for Academic Affairs



Date