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| For Academic Affairs and Research Use Only |
| Proposal Number | BU33 |
| CIP Code:  |  |
| Degree Code: |  |

**New or Modified Course Proposal Form**

**[ ] Undergraduate Curriculum Council**

**[ ] Graduate Council**

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| **[ ]New Course, [ ]Experimental Course (1-time offering), or [X]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.

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| Steven Muzatko 3/2/2023**Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**COPE Chair (if applicable)** |
| James Doering 3/2/2023**Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Head of Unit (if applicable)**   |
| Philip Tew 3/14/2023**College Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Undergraduate Curriculum Council Chair** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Director of Assessment (new courses only)** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**Graduate Curriculum Committee Chair** |
| John Robertson 3/15/2023**College Dean** | Len Frey 4/20/2023**Vice Chancellor for Academic Affairs** |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…**General Education Committee Chair (if applicable)**   |  |

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

Philip Tew, ptew@astate.edu 870-972-3742

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

Fall 2023

**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.”*

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|  | **Current (Course Modifications Only)** | **Proposed (New or Modified)** *(Indicate “N/A” if no modification)* |
| **Prefix** | **ACCT** | **N/A** |
| **Number\*** | **4153** | **N/A** |
| **Title** (include a short title that’s 30 characters or fewer) | **Fraud Examination** | **N/A** |
| **Description\*\*** | 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. Spring. **Prerequisites:** [ACCT 2133](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5813), [MATH 2143](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt8767), [STAT 3233](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt737), and [ISBA 1503](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5241); all with “C” or better. | 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. Spring. **Prerequisites:** [ACCT 2133](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5813), [~~MATH 2143~~](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt8767)~~,~~ [~~STAT 3233~~](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt737)~~,~~ and [ISBA 1503](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5241); all 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 (excepting prerequisites and other restrictions) as it should appear in the Bulletin.

1. **Proposed prerequisites and major restrictions** **[Modification requested? Yes]**

(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 2133 and ISBA 1503, all with “C” or better**

* 1. Why or why not?

**The NGCOB is in the process of changing the General Education math requirement from MATH 2143 to MATH 1023, and the lower-level Business Core from STAT 3233 to ECON 2113 or STAT 2003. This will remove the math / statistics requirements.**

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] NO**

(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

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

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

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

Enter text...

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

Class will be taught in traditional classroom

1. Will this require additional faculty, supplies, etc.?

 NO

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)

**The NGCOB is in the process of changing the General Education math requirement from MATH 2143 to MATH 1023, and the lower-level Business Core from STAT 3233 to ECON 2113 or STAT 2003. This will remove the math / statistics requirements**

**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)

 Enter text...

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.

 Enter text...

c. Student population served.

Enter text...

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

Enter text...

**Assessment**

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

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

 *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 #18 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?

Enter text...

1. Considering the indicated program-level learning outcome/s (from question #19), 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.*

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| **Program-Level Outcome 1 (from question #19)** | Type outcome here. What do you want students to think, know, or do when they have completed the course? |
| Assessment Measure | Please include direct and indirect assessment measure for outcome.  |
| Assessment Timetable | What semesters, and how often, is the outcome assessed? |
| Who is responsible for assessing and reporting on the results? | Who (person, position title, or internal committee) is responsible for assessing, evaluating, and analyzing results, and developing action plans? |

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

 **Course-Level Outcomes**

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

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| **Outcome 1** | Type outcome here. What do you want students to think, know, or do when they have completed the course? |
| Which learning activities are responsible for this outcome? | List learning activities. |
| Assessment Measure  | What will be your assessment measure for this outcome?  |

*(Repeat if needed for additional outcomes)*

**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. 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.**  |

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|   <https://catalog.astate.edu/content.php?catoid=3&navoid=78>

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| **Accounting** |
|    | •  [ACCT 430V - Special Problems in Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3761) **Sem. Hrs:** **Variable**  |
|    | •  [ACCT 2014 - Computerized Accounting Principles](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3741) **Sem. Hrs:** **4**  |
|    | •  [ACCT 2023 - Fundamental Accounting Concepts](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3742) **Sem. Hrs:** **3**  |
|    | •  [ACCT 2033 - Introduction to Financial Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3743) **Sem. Hrs:** **3**  |
|    | •  [ACCT 2043 - Tax Compliance](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3744) **Sem. Hrs:** **3**  |
|    | •  [ACCT 2133 - Introduction to Managerial Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3745) **Sem. Hrs:** **3**  |
|    | •  [ACCT 3003 - Intermediate Accounting I](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3746) **Sem. Hrs:** **3**  |
|    | •  [ACCT 3013 - Intermediate Accounting II](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3747) **Sem. Hrs:** **3**  |
|    | •  [ACCT 3053 - Cost Accounting with a Managerial Emphasis](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3748) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4013 - Tax Accounting I](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3749) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4023 - Advanced Accounting and International Issues](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3750) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4033 - Accounting Information Systems](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3751) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4053 - Auditing I](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3752) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4113 - Tax Accounting II](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3753) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3754) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4133 - Accounting Statistics](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3755) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4143 - International Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3756) **Sem. Hrs:** **3**  |
|    | [ACCT 4153 - Fraud Examination](https://catalog.astate.edu/content.php?catoid=3&navoid=78)

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| Print (opens a new window)ACCT 4153 - Fraud Examination**Sem. Hrs:** **3**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. Spring. **Prerequisites:** [ACCT 2133](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5813), [~~MATH 2143~~](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt8767)~~,~~ [~~STAT 3233~~](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt737)~~,~~ and [ISBA 1503](https://catalog.astate.edu/content.php?catoid=3&navoid=78#tt5241); all with “C” or better. |

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|    | •  [ACCT 4163 - Estate Planning and Taxation](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3758) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4173 - Advanced Cost Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3759) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4183 - Accounting Analytics](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3760) **Sem. Hrs:** **3** |

AFTER CHANGES: |  |
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|    | •  [ACCT 430V - Special Problems in Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3761) **Sem. Hrs:** **Variable**  |
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|    | •  [ACCT 2043 - Tax Compliance](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3744) **Sem. Hrs:** **3**  |
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|    | •  [ACCT 4123 - Government and Not-For-Profit Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3754) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4133 - Accounting Statistics](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3755) **Sem. Hrs:** **3**  |
|    | •  [ACCT 4143 - International Accounting](https://catalog.astate.edu/preview_course_nopop.php?catoid=3&coid=3756) **Sem. Hrs:** **3**  |
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