

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

**NEW OR MODIFIED COURSE PROPOSAL FORM**

Undergraduate Curriculum Council

Graduate Council

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. Hrishikesh Desai December 2, 2022  
**Department Curriculum Committee Chair**

12/1/2022  
**COPE Chair (if applicable)**

James Doering December 2, 2022  
**Department Chair**

ENTER DATE...  
**Head of Unit (if applicable)**

Melodie Philhours December 6, 2022  
**College Curriculum Committee Chair**

ENTER DATE...  
**Undergraduate Curriculum Council Chair**

**Director of Assessment (new courses only)**

ENTER DATE...  
**Graduate Curriculum Committee Chair**

Jim Washam 01/03/2023  
**College Dean**

Len Frey  3/3/23 ...  
**Vice Chancellor for Academic Affairs**

ENTER DATE...  
**General Education Committee Chair (if applicable)**

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

Dr. Hrish Desai, hdesai@astate.edu, 870-680-8316

**2. 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.”

**3.**

	Current (Course Modifications Only)	Proposed (New or Modified) <i>(Indicate “N/A” if no modification)</i>
Prefix		ACCT
Number*		5813
Title (include a short title that’s 30 characters or fewer)		Tax Accounting III
Description**		This course examines advanced topics in tax compliance and planning for individuals, personal financial planning, and entity tax compliance and planning. Prerequisite: ACCT 4113/5113.

\* 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.

**4. 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).

a. **Yes / No** Are there any prerequisites? **yes**

a. If yes, which ones?

ACCT 4113/5113 Tax Accounting II

b. Why or why not?

ACCT 4113/5113 Tax Accounting II is a course needed in order to take ACCT 5813 Tax Accounting III.

b. **Yes / No** Is this course restricted to a specific major? **NO**

a. If yes, which major?

**5. Proposed course frequency** [Modification requested? Yes/No]  
(e.g. Fall, Spring, Summer; if irregularly offered, please indicate, “irregular.”) *Not applicable to Graduate courses.*

**6. 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

**7. 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

**8. Yes / No** Is this course dual-listed (undergraduate/graduate)? Yes

**9. 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...

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

a. If yes, what program?

Enter text...

**11. 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

### 12. 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.)

#### COURSE OUTLINE BASED ON 15 WEEK SEMESTER, CLASS MEETING ONCE EACH WEEK

WEEK	CLASS NUMBER	TOPIC
1	1	Incentive stock options
2	2	imputed interest on below-market loans
3	3	Flexible spending accounts/health savings
4	4	Gift Taxation compliance and planning
5	5	Qualified Retirement plans
6	6	Post-Secondary Education planning
7	7	Risks with different investment options
8	8	Calculate ROI with different investment options
9	9	Consolidated Tax Returns
10	10	International Tax issues
11	11	Trusts
12	12`	Tax-Exempt organizations
13	13	Choice of Entity
14	14	State and Local Taxation
15	15	Tax Research/Technologies/Analytics

**13. Proposed special features** [Modification requested? Yes/No]  
(e.g. labs, exhibits, site visitations, etc.)

Enter text...

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

One Faculty, Regular Classroom

- a. Will this require additional faculty, supplies, etc.? No.

Enter text...

**15. 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)**

**16. Justification for Modification(s)**

Enter text...

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

**17. Justification for course:**

This new Tax course is needed in order to provide students with additional tax topics and allow moving some of the Tax II topics from Tax II to Tax III. Moving some topics from Tax II to Tax III will allow for more in-depth coverage of course content in Tax II. This additional tax course will also assist students in preparing for the upcoming changes to the CPA exam.

**Goals for the course: The goal of this course is to teach students Advanced topics in Taxation (noted in course outline).**

- 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 in directly with the mission of the Accounting Department and is not mandated by an accrediting or certifying agency.

- c. Student population served.

Graduate Students

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

This is the third course in the Tax progression, following Tax 1 and Tax II.

**Assessment**

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

**18. 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")**

**19.** 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.

**20.** 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.*

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

<b>Program-Level Outcome 1 (from question #19)</b>	Outcome # 1 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
Assessment Timetable	The assessment for accounting knowledge in the revised learning assessments will begin in the fall semester of 2021 and will be repeated in the fall semester of every odd year thereafter. Knowledge was assessed for the last time in the existing learning assessment in the fall semester of 2019.
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)*

<b>Program-Level Outcome 2 (from question #19)</b>	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.
Assessment Measure	Assessed in ACCT 5183. Students will be assigned a case that includes a large data set. Students will be asked to analyze the data and answer a series of questions that require the student to explain the meaning of the numbers to a non-technical audience and apply professional judgment to select between possible courses of action. The student's answers will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.
Assessment Timetable	Beginning spring semester 2021 and every odd spring 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)*

<b>Program-Level Outcome 3 (from question #19)</b>	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.
Assessment Measure	Assessed in ACCT 6073 Students are required to complete a major research paper as their capstone experience in the MAcc. The research portion of each paper will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.

Assessment Timetable	Beginning fall semester of 2020 and every 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)*

<b>Program-Level Outcome 4 (from question #19)</b>	Outcome # 4 Communication: 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 and oral presentations will be evaluated using a rubric developed by the Accounting Graduate Curriculum Committee.
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. Communication under the existing learning goals will be assessed in the 2019-2020 school 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)*

**Course-Level Outcomes**

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

<b>Outcome 1</b>	By successfully completing this course, students will be able to: Describe the different forms of employee compensation (basics of Sec. 83 and stock compensation)
Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework

Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

<b>Outcome 2</b>	By successfully completing this course, students will be able to: Demonstrate knowledge of personal financial planning for individuals, including the assessment of qualified retirement plans, investing, education funding and risk mitigation through the use of insurance.
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Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
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Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

<b>Outcome 3</b>	By successfully completing this course, students will be able to: Demonstrate knowledge of reorganizations and consolidated return concepts
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Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
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Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

<b>Outcome 4</b>	By successfully completing this course, students will be able to: Explain basic multijurisdictional issues, including consideration of local, state, and international issues.
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Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
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Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting
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*(Repeat if needed for additional outcomes)*

<b>Outcome 5</b>	By successfully completing this course, students will be able to: Explain tax considerations in choice of entity for starting or acquiring a business
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Which learning activities are	Classroom Lectures, Practice Problems, homework
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responsible for this outcome?	
Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting

*(Repeat if needed for additional outcomes)*

*(Repeat if needed for additional outcomes)*

<b>Outcome 6</b>	By successfully completing this course, students will be able to: Describe the impact of taxes in the financial statements
Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting

*(Repeat if needed for additional outcomes)*

<b>Outcome 7</b>	By successfully completing this course, students will be able to: Describe tax-exempt status and unrelated business income concepts
Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting

*(Repeat if needed for additional outcomes)*

<b>Outcome 8</b>	By successfully completing this course, students will be able to: Explain concepts related to estate, gift, and trust taxation, compliance, and planning.
Which learning activities are responsible for this outcome?	Classroom Lectures, Practice Problems, homework
Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting

*(Repeat if needed for additional outcomes)*

<b>Outcome 9</b>	By successfully completing this course, students will be able to: Explain analytical review leveraging data and regulations regarding use of technology
Which learning activities are	Classroom Lectures, Practice Problems, homework

responsible for this outcome?	
Assessment Measure	Direct measures will be obtained through class examinations and indirect measure by completion of the B. S. in Accounting

## Bulletin Changes

### Instructions

Please visit <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: URL for the Accounting MAcc, 2022-2023. (after on the page following)

[https://catalog.astate.edu/preview\\_program.php?catoid=4&poid=965&returnto=113](https://catalog.astate.edu/preview_program.php?catoid=4&poid=965&returnto=113)

- [ACCT 5023 - Advanced Accounting and International Issues](#) Sem. Hrs: 3
- [ACCT 5113 - Tax Accounting II](#) Sem. Hrs: 3
- [ACCT 5133 - Accounting Statistics](#) Sem. Hrs: 3
- [ACCT 5183 - Accounting Analytics](#) Sem. Hrs: 3
- [ACCT 6073 - Applied Professional Research](#) Sem. Hrs: 3
- [ACCT 6153 - Audit Analytics](#) Sem. Hrs: 3
- [MIS 6473 - Data Mining](#) Sem. Hrs: 3
- [MIS 6543 - Business Analytics](#) Sem. Hrs: 3

After the change adding new course:

- [ACCT 5023 - Advanced Accounting and International Issues](#) **Sem. Hrs: 3**
- [ACCT 5113 - Tax Accounting II](#) **Sem. Hrs: 3**
- [ACCT 5133 - Accounting Statistics](#) **Sem. Hrs: 3**
- [ACCT 5183 - Accounting Analytics](#) **Sem. Hrs: 3**
- 
- [ACCT 5813 Tax Accounting III](#)
- **Sem Hours: 3**
- This course examines advanced topics in tax compliance and planning for individuals, personal financial planning, and entity tax compliance and planning. Prerequisite: ACCT 4113/5113.
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- [ACCT 6073 - Applied Professional Research](#) **Sem. Hrs: 3**
- [ACCT 6153 - Audit Analytics](#) **Sem. Hrs: 3**
- [MIS 6473 - Data Mining](#) **Sem. Hrs: 3**
- [MIS 6543 - Business Analytics](#) **Sem. Hrs: 3**