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| 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.

|  |  |
| --- | --- |
| John Robertson 1/23/2020 **Department Curriculum Committee Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **COPE Chair (if applicable)** |
| James Doering 1/24/2020 **Department Chair** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Enter date…  **Head of Unit (if applicable)** |
| |  |  | | --- | --- | | 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)**

John Robertson [jfrobert@astate.edu](mailto:jfrobert@astate.edu) (870) 972-3739

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\*** |  | **5183** |
| **Title** |  | **Accounting Analytics** |
| **Description\*\*** |  | An in-depth analysis of the application of modern tools to analyze large financial and audit data sets (Big Data). Prerequisite, ACCT 4053 and ACCT 4133 or ACCT 5133 both with a 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? 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).

YES Are there any prerequisites?

* 1. If yes, which ones?

ACCT 4053, ACCT 4133/5133

* 1. Why or why not?

Much of the material in this class will be directed toward the application of the skills to the field of audit. Therefore, it is important that the student have already achieved a base level of knowledge in that area. ACCT 5133 serves as second course in statistics and a first course in data analytics for accounting majors.

1. **Yes / No** Is this course restricted to a specific major?
   1. If yes, which major? NO
2. **Proposed course frequency [Modification requested? 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? 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? 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 Is this course dual-listed (undergraduate/graduate)?
2. NO Is this course cross-listed?

*(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. NO Is this course in support of a new program?

a. If yes, what program?

Enter text...

1. 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)?

a. If yes, which course?

Enter text...

**Course Details**

1. **Proposed outline** **[Modification requested? 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.)

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| --- | --- |
| **Week** | **Topic** |
| 1 | How data analytics affects business and accounting |
| 2 | Data analytics skills needed by analytic-minded accountants |
| 3 | Data preparation |
| 4 | Data cleaning |
| 5 | Defining business problems and data understanding |
| 6 | Analyzing data and answering questions |
| 7 | Data visualization - purpose, scope and communication |
| 8 | Analytics and the modern audit |
| 9 | Continuous auditing techniques |
| 10 | Using descriptive and diagnostic analytics in auditing |
| 11 | Using predictive and prescriptive analytics in auditing |
| 12 | Generating key performance indicators (KPIs) |
| 13 | Financial statement analytics |
| 14 | Using trend lines in ratio analysis |
| 15 | Text mining and sentiment analysis |

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

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

None

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

The class will use existing facilities and faculty. One graduate faculty member, one regular classroom or teaching lab.

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

No

1. NO Does this course require course fees?

*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 field of accounting is experiencing an explosion in the volume of data that accountants are expected to compile, analyze and provide guidance on. Tomorrow’s accountants need to be much more computer savvy than in the past. This course (or one like it) is currently being offered or is in development at most major universities now. We need to be providing this service to our students so that they can remain competitive in the market. After completion of this course, students will be able to: 1) Identify sources of data that will potentially solve business problems, 2) Utilize appropriate tools to gather, clean and query data to provide solutions to these problems, and 3) Utilize appropriate tools to communicate the results of their analysis to decision-makers.

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.

Our department mission is to provide a quality education to our students so that they can be competitive in their field (Accounting). This course will reinforce that objective.

c. Student population served.

Students enrolled in our Master of Accountancy (M.A.cc) program

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

This course must be upper level because of the need for students to be fluent in audit terminology/methodology in order to successfully complete the course materials. The prerequisite for this course is Auditing I (ACCT 4053). The course will also be dual-listed (with ACCT 4183), in support of both our Bachelors of Accountancy & Accelerated Master of Accountancy (A.M.A.cc) programs.

**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?

The following learning goals guide program outcomes for the MAcc program:

This course will contribute to the following Program Learning Goals: Outcome #2, Data Analytics and Professional Judgment, and Outcome #4, Communication. Outcome #2 will be assessed in this class.

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)** | 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)*

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| **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**

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

|  |  |
| --- | --- |
| **Outcome 1** | Students will be able to use technology appropriately to collect and process financial data, retrieve and report financial information, and share relevant information with internal and external stakeholders. |
| Which learning activities are responsible for this outcome? | Reading, lectures, homework |
| Assessment Measure | 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. |

*(Repeat if needed for additional outcomes)*

|  |  |
| --- | --- |
| **Outcome 2** | Students will understand how to use data mining techniques to discover fraud and anomalies and to perform advanced financial analytics |
| Which learning activities are responsible for this outcome? | Reading, lectures, homework |
| Assessment Measure | Students will be given several assignments in an audit environment based on a large data set. In one of these assignments, students will be asked to identify anomalies in the data set that could be indications of fraud. |

*(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.** |

BEFORE

ACCELERATED MASTER OF ACCOUNTANCY

The Accelerated Master of Accountancy degree option allows outstanding Arkansas State University undergraduate accounting majors to begin taking Master of Accountancy courses during their senior year. Eligible students are allowed to apply up to 12 hours of graduate credits toward both the

undergraduate and graduate degree requirements. Only courses with a B or better will be eligible to

count for graduate credit. After completing the B.S. degree, this dual counting enables a student to

earn Master of Accountancy degree with only six additional courses (18 credits).

Eligible students receive undergraduate and graduate credit for the following courses:

ACCT 5023 – Advanced Accounting and International Issues

ACCT 5113 – Tax Accounting II

ACCT 5123 – Government and Not-for-Profit Accounting

ACCT 5173 – Advanced Cost Accounting

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

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Accounting

Master of Accountancy

University Requirements:

See Graduate Degree Policies for additional information (p. 39)

Program Requirements: Sem. Hrs.

ACCT 5023, Advanced Accounting and International Issues 3

ACCT 5173, Advanced Cost Accounting 3

ACCT 6043, Tax Planning and Research 3

ACCT 6063, Contemporary Auditing Issues 3

ACCT 6073, Seminar in Financial Accounting Theory 3

ACCT 6083 Ethics and Professional Responsibility 3

MIS 6543, Business Analytics 3

Sub-total 21

Electives:

Students who did not take Tax Accounting II (ACCT 4113/5113) and Government and Not-For-Profit

Accounting (ACCT 4123/5123) as part of their undergraduate program must include these

courses in the course of study for the MAcc.

Sem. Hrs.

6000-level Business or Accounting elective 3

Business or Accounting electives 6

Sub-total 9

Total Required Hours: 30

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

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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>

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AFTER

ACCELERATED MASTER OF ACCOUNTANCY

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ACCT 5123 – Government and Not-for-Profit Accounting

ACCT 5173 – Advanced Cost Accounting

**ACCT 5183 – Accounting Analytics**

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

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Accounting

Master of Accountancy

University Requirements:

See Graduate Degree Policies for additional information (p. 39)

Program Requirements: Sem. Hrs.

ACCT 5023, Advanced Accounting and International Issues 3

ACCT 5173, Advanced Cost Accounting 3

**ACCT 5183 – Accounting Analytics**

ACCT 6043, Tax Planning and Research 3

ACCT 6063, Contemporary Auditing Issues 3

ACCT 6073, Seminar in Financial Accounting Theory 3

ACCT 6083 Ethics and Professional Responsibility 3

MIS 6543, Business Analytics 3

Sub-total 21

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Accounting (ACCT 4123/5123) as part of their undergraduate program must include these

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Sem. Hrs.

6000-level Business or Accounting elective 3

Business or Accounting electives 6

Sub-total 9

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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.

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