



UNIVERSITY OF KENTUCKY

ACC 691

TRANSMITTAL

JAN 12 2003

DATE: January 7, 2004

TO: Rebecca Scott
Senate Council

FROM: Lissa Holland
Graduate Council

The Graduate School
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Lexington, KY 40506-0027
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The Graduate Council met on November 20, 2003 and approved the following:

COLLEGE OF BUSINESS AND ECONOMICS

Accountancy

ACC 621 Understanding Financial Statements (3 credits)

Financial statements communicate information about a business and its operations. Students will gain an understanding of the information being communicated (or not communicated) by the business entity. Emphasis is on the uses of information, rather than its preparation.

Prerequisites: Admission to MSACC program or consent of DGS

MGT 641 Legal Issues in the Accounting Profession (3 credits)

A study of various legal issues in the accounting profession. Among the topics covered are accountant's liability, commercial transactions, business organizations, property concepts and other issues in the legal environment that will be encountered in accounting practice.

Prerequisites: Admission to MSACC program or consent of DGS.

ACC 691 Advanced Topics in Accounting (Title) (3 credits)

Readings, projects, lecture, and/or discussion to illuminate current topics of special interest or concern in accounting. May not be repeated under the same title. A particular topic may be offered at most three times under the ACC 691 number.

Prerequisites: Admission to MSACC program or consent of DGS.

APPLICATION FOR NEW COURSE

1. Submitted by College of B & E Date April 21, 2003
 Department/Division offering course Accountancy

2. Proposed designation and Bulletin description of this course
 a. Prefix and Number ACC 691 b. Title* See attached
 *NOTE: If the title is longer than 24 characters (including spaces), write
 A sensible title (not exceeding 24 characters) for use on transcripts See attached

c. Lecture/Discussion hours per week 3 d. Laboratory hours per week 0
 e. Studio hours per week 0 f. Credits 3

g. Course description
See attached

h. Prerequisites (if any)
Admission to MSACC program or consent of DGS

i. May be repeated to a maximum of _____ (if applicable)

4. To be cross-listed as

 Prefix and Number Signature, Chairman, cross-listing department

5. Effective Date Spring 2004 (semester and year)

6. Course to be offered Fall Spring Summer

7. Will the course be offered each year? Yes No
 (Explain if not annually)
Course will be offered based on demand for special topics and
availability of instructors.

8. Why is this course needed?
See attached

9. a. By whom will the course be taught? Faculty from the School of Accountancy
 b. Are facilities for teaching the course now available? Yes No
 If not, what plans have been made for providing them?

APPLICATION FOR NEW COURSE

10. What enrollment may be reasonably anticipated? 20 - 40

11. Will this course serve students in the Department primarily? Yes No

Will it be of service to a significant number of students outside the Department?
If so, explain. Yes No

This course may be of interest to students enrolled in the MBA program.

Will the course serve as a University Studies Program course? Yes No

If yes, under what Area? _____

12. Check the category most applicable to this course

- traditional; offered in corresponding departments elsewhere;
- relatively new, now being widely established
- not yet to be found in many (or any) other universities

13. Is this course applicable to the requirements for at least one degree or certificate at the University of Kentucky? Yes No

14. Is this course part of a proposed new program:
If yes, which? Yes No

15. Will adding this course change the degree requirements in one or more programs? *
If yes, explain the change(s) below Yes No

16. Attach a list of the major teaching objectives of the proposed course and outline and/or reference list to be used.

17. If the course is a 100-200 level course, please submit evidence (e.g., correspondence) that the Community College System has been consulted.

18. Within the Department, who should be contacted for further information about the proposed course?

Name Thomas P. Howard Phone Extension 257 1435

*NOTE: Approval of this course will constitute approval of the program change unless other program modifications are proposed.

Print Form

Clear Form

APPLICATION FOR NEW COURSE

Signatures of Approval:

[Handwritten signature]

Department Chair

Michael J. Kelly

Dean of the College

4-21-03

Date

5-9-03

Date

5-2-03

Date of Notice to the Faculty

*Undergraduate Council

Date

*University Studies

Date

*Graduate Council

Date

*Academic Council for the Medical Center

Date

*Senate Council (Chair)

Date of Notice to University Senate

*If applicable, as provided by the Rules of the University Senate

ACTION OTHER THAN APPROVAL

**APPLICATION FOR NEW COURSE
ACC 691**

- #2b: Title (longer): Advanced Topics in Accounting (subtitle required)
Title (shorter): Advanced Topics in Acct
- #2g: Readings, projects, lecture, and/or discussion to illuminate current topics of special interest or concern in accounting. May not be repeated under the same title. A particular topic may be offered at most three times under the ACC 691 number.
- #8: This course will enable the accounting faculty to offer instruction of current topics of interest that change over time.
- #16: **Course Prefix and Number:** ACC 691
Course Title: Advanced Topics in Accounting
Course Subtitle: May change each time the course is offered

Teaching objectives: The accounting profession is dynamic and evolves over time. ACC 691 will enable the School of Accountancy to better meet student needs by offering courses in accounting that go beyond or do not fit into existing courses. For example, recent corporate accounting scandals have resulted in an increased interest in auditing for fraud and forensic accounting. A course dealing with these issues was offered in the summer of 2002 under an independent study number and 23 students enrolled in the class. Another potential special topic is an integrative, case-based course. Finally, the course will enable the School to better take advantage of opportunities that periodically arise for unique courses, such as those associated with a visiting scholar.