University of Wisconsin-Whitewater
Curriculum Proposal Form #4

**Change in or Deletion of an Existing Course**

Type of Action (check all that apply)

- ☐ Course Deletion
- ☐ Course Revision
- ☐ Description Change*
- ☐ Title Change
- ☐ Number Change
- ☒ Contact Hour Change and or Credit Change
- ☐ Grade Basis
- ☐ Add Cross-listing
- ☐ Requisite Change
- ☐ Repeatability Change
- ☐ Diversity Option
- ☐ General Education Option area: Select one: ***
- ☐ Computer Requirement
- ☐ Writing Requirement
- ☐ Other:

* *Use Form 5, if only a Description Change*

*** Note: For the Gen Ed option, the proposal should address how this course relates to specific core courses, meets the goals of General Education in providing breadth, and incorporates scholarship in the appropriate field relating to women and gender.

**Effective Term**: 2083 (Summer 2008)

**Current/Old Course Number**: ACCOUNT 756 **Cross-listing**:

**New Course Number**: **Cross-listing**:

**Current/Old Course Title**: Corporate & Special Entities TAxation

**New Course Title**:

**25-Character Abbreviation** *(if new title)*:

**Sponsor(s)**: Robert Gruber

**Department(s):** Accounting

**College(s):** Business and Economics

**List all programs that are affected by this change:**
**Masters of Professional Accountancy (MPA)**

**If programs are listed above, will this change affect the Catalog and Advising Reports for those programs? If so, have Form 2's been submitted for each of those programs?**
(Form 2 is necessary to provide updates to the Catalog and Advising Reports)

☐ NA ☒ Yes ☐ They will be submitted in the future

Proposal Information:

I. **Detailed explanation of changes**

**FROM*:*** The following section is from the Graduate Catalog 2006-2008.

3. ADVANCED TOPIC REQUIREMENTS (18 UNITS):

a. ACCOUNT 683 INTERNATIONAL ACCOUNTING or
ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS or
ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
b. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX
c. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING
d. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS
e. ACCOUNT 781 ADVANCED ACCOUNTING THEORY
f. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW

**TO*:***

3. ADVANCED TOPIC REQUIREMENTS (24 UNITS):

a. ACCOUNT 683 INTERNATIONAL ACCOUNTING or
ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS or
ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS (3 units)
b. ACCOUNT 751 GOVERNMENTAL & NOT-FOR-PROFIT ACCOUNTING (3 units)

c. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX (4 units)
d. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING (4 units)
e. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS (3 units)
f. ACCOUNT 781 ADVANCED ACCOUNTING THEORY (4 units)
g. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW (3 units)

II. **Justification for action**

The ACCOUNT 756 course content has significantly expanded in recent years beyond what can be covered in a 3-unit course. Budget constraints and MPA graduation requirements prohibit the introduction of a second course in corporate taxation. Moving from 3-units to 4-units is the most logical solution on a fiscal, financial, pedagogical, and curricular basis. Questions regarding staffing 4-units can be easily answered by referring to the Accounting Department's long-range staffing plan.

III. **Syllabus/outline**

See attached 3-unit syllabus and 4-unit syllabus)