University of Wisconsin-Whitewater

Curriculum Proposal Form #4A

# **Change in an Existing Course**

Type of Action (check all that apply)

[ ]  Course Revision (*include course description & former and new syllabus)* [ ]  Grade Basis

[x]  Contact Hour Change and or Credit Change [ ]  Repeatability Change

[ ]  Diversity Option [ ]  Other:

[ ]  General Education Option

 area:  **\***

\* 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**:

**Current Course Number** (*subject area and 3-digit course number*): 781

**Current Course Title**: Advanced Accounting Theory I

**Sponsor(s)**: Robert Gruber

**Department(s):** Accounting

**College(s):**

**List all programs that are affected by this change:**

**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: ([***Procedures for form #4A***](http://acadaff.uww.edu/UCC/Curriculum_Handbook_09/Procedures_form4A.docx))

1. **Detailed explanation of changes** (use FROM/TO format)

***FROM:***

Advanced Accounting Theory I – 4 credits

***TO:***

Advanced Accounting Theory I – 3 credits

## Justification for action

The change is being proposed because the 4-unit model has not worked. The depth and breadth of the material originally planned when we went from 3- to 4-units did not fit into the MPA curriculum nor did it compliment the other 700-level graduate accounting courses. In addition, we have added ACCOUNT 751 to the MPA curriculum, which has affected the content planned for 781. Finally, we are proposing a return to a 3-unit course to make program planning easier and more flexible for our students.

1. **Syllabus/outline** (if course revision, include former syllabus and new syllabus)

Detailed explanation of changes: Review material (economics and finance) will be removed, including microeconomics, macroeconomics, short-term financing decisions, capital budgeting, and long-term financing alternatives. Sustainability and environmental accounting topics will also be removed because the department now offers either a self-direct or independent study course for these topics. The new focus of the course will be on "the value of accounting information to decision makers" and include a comprehensive look at accounting theories, accounting research, and earnings management.

A copy of the Spring 2010 syllabus and a copy of the Spring 2012 syllabus is attached.