# http://www.ric.edu/webcommunications/images/SealWithText_Small_Black.pnggraduate COMMITTEE curriculum PROPOSAL FORM

## Cover page

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| --- | --- | --- |
| A.1. [Course or program](#Proposal) | **ACCT 561: Advanced Topics in Auditing and Fraud**  |  |
| [Replacing](#Ifapplicable)  |  |  |
| A.2. [Proposal type](#type) | **Course:** **Creation** |  |
| A.3. [Originator](#Originator) | **Sean Cote** | [Home department](#home_dept) | **Accounting and CIS** |
| A.4. [Rationale](#Rationale)/Context | **The purpose of this proposal is to propose a new course as part of a revised concentration in the M.P.Ac program. This course is needed in our new concentration in order to help students master the every changing world of auditing. Topic areas that will be covered in this course are related to current issues in auditing, internal control and fraud. This course will focus on CPA topic areas and will help students prepare for the CPA exam along with meeting the 150-hour requirement to become a CPA.**  |
| A.5. [Student impact](#student_impact) | **More undergraduate students will get Master’s degree at RIC and be better prepared to take the CPA exam along with meeting the 150-hour requirement to become a CPA.**  |
| A.6. Impact on other programs | **None** |
| A.7. [Resource impact](#Resource) | *[Faculty PT & FT](#faculty" \o "Need to hire new full-time or part-time faculty? This is where you indicate if this proposal will be affecting FLH in your department/program.)*:  | **One new academically qualified full-time faculty to support the program with additional new adjuncts hired on a per course basis, based on their current practice of accounting.** |
|  | [*Library*:](#library) | **None: Existing resources will meet the needs of the new course.** |
|  | [*Technology*](#technology) | **None: Existing resources will meet the needs of the new course.** |
|  | [*Facilities*](#facilities): | **None: Most classes are held in the evening so there should be classroom space.**  |
|  | *Promotion/ Marketing needs* | **New marketing material will need to be designed not limited to a new brochure.**  |
| A.8. [Semester effective](#Semester_effective) | **Fall 2018** |  |  |
| A.10. INSTRUCTIONS FOR CATALOG COPY: The proposal must include all relevant pages from the college catalog, and must show how the catalog will be revised. (1) Go to the “Forms and Information” page on the Graduate Committee website. Scroll down until you see the Word files for the current catalog. (2) Download ALL catalog sections relevant for this proposal, including course descriptions and/or other affected programs. (3) Place ALL relevant catalog copy into a single file. Put page breaks between sections and delete any catalog pages not relevant for this proposal. (4) Using the track changes function, revise the catalog pages to demonstrate what the information should look like in next year’s catalog. (5) Check the revised catalog pages against the proposal form, especially making sure that program totals are correct if adding/deleting course credits.  |

B. [NEW OR REVISED COURSES](#delete_if):

|  | OLD | New |
| --- | --- | --- |
| B.1. [Course prefix and number](#cours_title)  |  | **ACCT 561** |
| B.2. Cross listing number if any |  |  |
| B.3. [Course title](#title)  |  | **Advanced Topics in Auditing and Fraud**  |
| B.4. [Course description](#description)  |  | **Students will learn about auditing and fraud through case analysis, text book readings, and related current world topics.** |
| B.5. [Prerequisite(s)](#prereqs) |  | **Prior studies in undergraduate Auditing course** |
| B.6. [Offered](#Offered) |  | **As needed** |
| B.7. [Contact hours](#contacthours)  |  | **3** |
| B.8. [Credit hours](#credits) |  | **3** |
| B.9. [Justify differences if any](#differences) |  |
| B.10. [Grading system](#grading)  |  | **Letter grade**  |
| B.11. [Instructional methods](#instr_methods) |  | **Lecture and active based learning**  |
| B.12.[Categories](#required) |  | **Required for concentration**  |
| B.13. [How will student performance be evaluated?](#performance) |  | **Attendance, Class participation, Exams, Presentations, Papers, Class Work, Quizzes, Projects** |
| B.14. [Redundancy with, existing courses](#competing) |  | **no** |
|  |  |  |

| B.16**.** [**Course learning outcomes**](#outcomes)**: List each outcome in a separate row** | [**Professional organization standard(s)**](#standards)**, if relevant** | [**How will the outcome be measured?**](#measured) |
| --- | --- | --- |
| Students will have the knowledge and ability to understand advanced topics in auditing and fraud.  |  | The outcomes will be measured by students successfully completing the following: research papers, presentations, case analysis, and tests.  |
| This advanced knowledge will help them with future career advancement and passing the CPA exam.  |  | Future contact with graduates will enable the school to measure job growth and CPA exam success.  |
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| B.17. [**Topical outline**](#outline)**:** |
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| 1. Auditing
	1. Students will research topic areas in auditing in the last 20 years
	2. Independence and how it affects auditing firm
	3. Public Company Accounting Oversight Board
	4. Research topics related to the American Institute of Certified Public Accountants
	5. Current technology and how it’s affecting auditing
2. Auditing, Fraud, and Internal Controls
	1. Students will research how changes in policy have made it harder for companies to commit fraud
	2. Students will research and study how Sarbanes Oxley has impacted internal controls and fraud.
	3. Students will research the new internal controls management report required with all audits
	4. Students will research and gain an understanding of how ethics effect auditing and internal controls
	5. Student will also study the changes in internal controls that have recently been approved
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## D. Signatures

* Changes that directly impact more than one department/program MUST have the signatures of all relevant department chairs, program directors, and relevant dean (e.g. when creating/revising a program using courses from other departments/programs).
* Proposals that do not have appropriate approval signatures will not be considered.
* Type in name of person signing and their position/affiliation.
* Send electronic files of this proposal and accompanying catalog copy to graduatecommittee@ric.edu and a printed or electronic signature copy of this form to the current Chair of Graduate Committee. Check Graduate Committee website for due dates.

##### D.1. Approvals: required from programs/departments/deans who originate the proposal. may include multiple departments, e.g., for joint/interdisciplinary prposals.

| Name | Position/affiliation | [Signature](#_Signature" \o "Insert electronic signature, if available, in this column) | Date |
| --- | --- | --- | --- |
| Sean Cote | Program Director of M.P.Ac |  |  |
| Dr. Lisa Bain | Chair of Accounting and CIS |  |  |
| Dr. Jeffery Mello | Dean of School of Business |  |  |

##### D.2. [Acknowledgements](#acknowledge): REQUIRED from OTHER PROGRAMS/DEPARTMENTS IMPACTED BY THE PROPOSAL. SIGNATURE DOES NOT INDICATE APPROVAL, ONLY AWARENESS THAT THE PROPOSAL IS BEING SUBMITTED. CONCERNS SHOULD BE BROUGHT TO THE GRADUATE COMMITTEE MEETING FOR DISCUSSION

| Name | Position/affiliation | [Signature](#Signature_2) | Date |
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