# 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 572 Advanced Topics in Financial Reporting** |  |
| [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 create a new course as part of a revised concentration in the M.P.Ac program. Topic areas that will be covered in this course are financial reporting topics with a special concentration on topics that are on the CPA exam. This course will be designed to help M.P.Ac students prepare for the CPA exam.**  |
| A.5. [Student impact](#student_impact) | **More undergraduate students will get a 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: All classes are held in the evening so there should be classroom space.** |
|  | *Marketing/promotion needs* | **We will need to design a new brochure for the M.P.Ac program with this concentration added to the literature.**  |
| 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):

|  | New |
| --- | --- |
| B.1. [Course prefix and number](#cours_title)  | **ACCT 572** |
| B.2. Cross listing number if any |  |
| B.3. [Course title](#title)  | **Advanced Topics in Financial Reporting** |
| B.4. [Course description](#description)  | **Students will learn about FASB standards and how they apply to upper management financial reporting decisions.**  |
| B.5. [Prerequisite(s)](#prereqs) | **Intermediate Accounting Courses** |
| B.6. [Offered](#Offered) | **As needed** |
| B.7. [Contact hours](#contacthours)  | **3.0** |
| B.8. [Credit hours](#credits) | **3.0** |
| B.9. [Justify differences if any](#differences) |
| B.10. [Grading system](#grading)  | **Letter grade**  |
| B.11. [Instructional methods](#instr_methods) | **Lecture, Small group discussion**  |
| B.12.[Categories](#required) | **Elective** |
| 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. 15. Other changes, if any |  |

| 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) |
| --- | --- | --- |
| Master topics in financial accounting. |  | The outcomes will be measured by students successfully completing the following: Research Papers, Presentations, Quizzes and Test, Case Analysis.  |
| This course will enable students to become leaders in the accounting industry and successfully pass the CPA exam. |  | Future contact with students will help the school measure job growth and CPA exam results.  |
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| B.17. [**Topical outline**](#outline)**:**  |
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| 1. Financial Accounting
	1. Understand Financial Statement Presentation
	2. Research special topic areas within the Financial Reporting
	3. Students will study how the current research in financial reporting has shaped and molded this topic area
	4. Students will do case analysis on recent accounting changes on financial reporting
	5. Students will research and analysis the difference between International Financial Reporting Standards and United States Generally Accepted Accounting Principles
	6. Students will research the current debate over pro-forma income statements vs comprehensive income statements
	7. Students will research recently published Financial Accounting Standard Board Statements and how they relate to financial reporting.
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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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