

University of Wisconsin-Whitewater  
Curriculum Proposal Form #4  
**Change in or Deletion of an Existing Course**

Type of Action (check all that apply)

- |   |  |
|---|--|
| <input type="checkbox"/> Course Deletion                          | <input checked="" type="checkbox"/> Requisite Change                       |
| <input type="checkbox"/> Course Revision                          | <input type="checkbox"/> Repeatability Change                              |
| <input type="checkbox"/> Description Change*                      | <input type="checkbox"/> Diversity Option                                  |
| <input type="checkbox"/> Title Change                             | <input type="checkbox"/> General Education Option<br>area: Select one: *** |
| <input type="checkbox"/> Number Change                            | <input type="checkbox"/> Computer Requirement                              |
| <input type="checkbox"/> Contact Hour Change and or Credit Change | <input type="checkbox"/> Writing Requirement                               |
| <input type="checkbox"/> Grade Basis                              | <input type="checkbox"/> Other:  |
| <input type="checkbox"/> Add Cross-listing                        |  |

\* 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 751

**Cross-listing:**

**New Course Number:**

**Cross-listing:**

**Current/Old Course Title:** Governmental and Not-for-Profit Accounting

**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:**

None

**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:**

**ACCOUNT 751 Governmental and Not-for-Profit Accounting 3 units**

An in-depth study of governmental and not-for-profit accounting including state and local governments, colleges and universities, health-care entities, and voluntary health and welfare organizations. Special topics include auditing non-profit entities, analysis of governmental financial statements, and accounting for special-purpose entities.

Other topics include the Statement of Cash Flows and ethical considerations in the public sector.

Prereq: ACCOUNT 341/541.

**TO:**

**ACCOUNT 751 Governmental and Not-for-Profit Accounting 3 units**

This course focuses on an in-depth study of governmental and not-for-profit accounting including state and local governments, colleges and universities, health-care entities, and voluntary health and welfare organizations. Special topics include auditing non-profit entities, analysis of governmental financial statements, and accounting for special-purpose entities. Other topics include the Statement of Cash Flows and ethical considerations in the public sector.

Prereq: ACCOUNT 341.

II. **Justification for action**

ACCOUNT 541 has been eliminated and is no longer offered at the graduate level.

The course description change is extremely minor and represents (a) simple editing for clarity and (b) language consistent with other course descriptions in the Accounting Department.