

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 checked="" 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 757

**Cross-listing:**

**New Course Number:**

**Cross-listing:**

**Current/Old Course Title:** Issues in Financial 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** (use FROM/TO format)

**FROM:**

**ACCOUNT 757 Issues in Financial Accounting** **3 units**

A critical in-depth examination of accounting theory in some of the more complex and contentious areas that have evolved into current accounting practice. Major areas include: (1) earnings per share (EPS), (2) partial operations and SEC reporting requirements, and (3) revenue recognition, including how theory is applied in cases as diverse as consignments, installment sales, and franchises. Also recent pronouncements not covered in ACCOUNT 341/541 and ACCOUNT 343/543.  
Prereq: ACCOUNT 343/543.

**TO:**

**ACCOUNT 757 Issues in Financial Accounting** **3 units**

This course presents an in-depth examination of accounting theory in some of the more complex and contentious areas that have evolved into current accounting practice. Major areas include: (1) earnings per share (EPS), (2) partial operations and SEC reporting requirements, and (3) revenue recognition, including how theory is applied in cases as diverse as consignments, installment sales, and franchises. This course also covers recent pronouncements not covered in ACCOUNT 341 and ACCOUNT 343.  
Prereq: ACCOUNT 343.

II. **Justification for action**

ACCOUNT and 541 543 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.