

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
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: 2093 (Summer 2009)

Current/Old Course Number: ACCOUNT 781

Cross-listing:

New Course Number:

Cross-listing:

Current/Old Course Title: Advanced Accounting Theory I

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:

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 781

Advanced Accounting Theory I 4 u

This course focuses on accounting theory at an advanced level, including the role of accounting information in forecasting, market efficiency, valuation models, and earnings management. Other topics include the development of accounting theory, positive accounting theory, accrual-based vs. cash-based accounting measures, and economic consequences of accounting disclosures. Prereq: ACCOUNT 543 or consent of department.

TO:

ACCOUNT 781

Advanced Accounting Theory I 4 u

This course focuses on accounting theory at an advanced level, including the role of accounting information in forecasting, market efficiency, valuation models, and earnings management. Other topics include the development of accounting theory, positive accounting theory, accrual-based vs. cash-based accounting measures, and economic consequences of accounting disclosures.

Prereq: ACCOUNT 343 or consent of department.

II. **Justification for action**

Intermediate Accounting (ACCOUNT 543) is no longer offered as a graduate course.

III. **Syllabus/outline** (if course Revision)