

Nikou, Roshan

From: Graduate.Council.Web.Site@www.uky.edu
Sent: Tuesday, February 06, 2007 5:31 PM
To: Nikou, Roshan
Cc: Price, Cleo
Subject: Investigator Report

AnyForm User: www.uky.edu
AnyForm Document: <http://www.research.uky.edu/gc/GCInvestigatorReport.html>
AnyForm Server: www.uky.edu (/www/htdocs/AnyFormTurbo/AnyForm.php)

College/Department/Unit: = ACC 507
Category:_ = Change
Date_for_Council_Review: = 2/15/07
Recommendation_is:_ = Approve
Consent_Agenda: = YES
Investigator: = Frank Scott
E-mail_Address = fscott@uky.edu
1__Modifications: = None.
2__Considerations: = The revision of the course is a reasonable change,
given the programmatic change in the M.S. in Accountancy that is being
proposed.
3__Contacts: = I have talked with several Accounting faculty about this
program change prior to receiving this assignment.
4__Additional_Information: =

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UNIVERSITY OF KENTUCKY
APPLICATION FOR CHANGE IN EXISTING COURSE: MAJOR & MINOR

1. Submitted by College of Gatton College of Business & Economics Date 9/28/2006
Department/Division offering course Von Allmen School of Accountancy

2. Changes proposed:
(a) Present prefix & number 507 Proposed prefix & number 507
(b) Present Title Advanced Topics in Taxation
New Title Advanced Topics in Taxation

(c) If course title is changed and exceeds 24 characters (Including spaces), include a sensible title (not to exceed 24 characters) for use on transcripts:

(d) Present credits: 3 Proposed credits: 3

(e) Current lecture: laboratory ratio 3:0 Proposed: 3:0

(f) Effective Date of Change: (Semester & Year) Fall 2007

3. To be Cross-listed as: _____
Prefix and Number Signature: Department Chair

4. Proposed change in Bulletin description:
(a) Present description (including prerequisite(s)):
A study of advanced topics in taxation, including a more in-depth study of corporations, partnerships, estates and trusts, and individuals. Prereq: ACC 407.

(b) New description:
A study of advanced topics in taxation, including corporate taxation, accounting for income taxes, and international tax.

(c) Prerequisite(s) for course as changed: ACC 302 and 407.

5. What has prompted this proposal?
See attached.

6. If there are to be significant changes in the content or teaching objectives of this course, indicate changes:
See attached.

7. What other departments could be affected by the proposed change?
None

8. Is this course applicable to the requirements for at least one degree or certificate at the University of Kentucky? Yes No

9. Will changing this course change the degree requirements in one or more programs? Yes No
If yes, please attach an explanation of the change. (NOTE – If “yes,” program change form must also be submitted.)


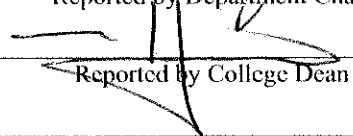
10. Is this course currently included in the University Studies Program? Yes No
If yes, please attach correspondence indicating concurrence of the University Studies Committee.

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11. If the course is 400G or 500 level, include syllabi or course statement showing differentiation for undergraduate and graduate students in assignments, grading criteria, and grading scales. Check here if 400G-500.
12. Is this a minor change? Yes No
 (NOTE: See the description on this form of what constitutes a minor change. Minor changes are sent directly from the Dean of the College to the Chair of the Senate Council. If the latter deems the change not to be minor, it will be sent to the appropriate Council for normal processing.)
13. Within the Department, who should be consulted for further information on the proposed course change?

Name: Dave Ziebart Phone Extension: 257-2112

Signatures of Approval:

<p style="text-align: center;">10/6/06 Date of Approval by Department Faculty</p>	<p style="text-align: center;"> Reported by Department Chair</p>
<p style="text-align: center;">11/16/06 Date of Approval by College Faculty</p>	<p style="text-align: center;"> Reported by College Dean</p>
<p style="text-align: center;">*Date of Approval by Undergraduate Council</p>	<p style="text-align: center;">Reported by Undergraduate Council Chair</p>
<p style="text-align: center;">*Date of Approval by Graduate Council</p>	<p style="text-align: center;">Reported by Graduate Council Chair</p>
<p style="text-align: center;">*Date of Approval by Health Care Colleges Council (HCCC)</p>	<p style="text-align: center;">Reported by HCCC Chair</p>
<p style="text-align: center;">*Date of Approval by Senate Council</p>	<p style="text-align: center;">Reported by Senate Council Office</p>
<p style="text-align: center;">*Date of Approval by University Senate</p>	<p style="text-align: center;">Reported by Senate Council Office</p>

*If applicable, as provided by the Rules of the University Senate.

The Minor Change route for courses is provided as a mechanism to make changes in existing courses and is limited to one or more of the following:

- a. change in number within the same hundred series;
- b. editorial change in description which does not imply change in content or emphasis;
- c. editorial change in title which does not imply change in content or emphasis;
- d. change in prerequisite which does not imply change in content or emphasis;
- e. cross-listing of courses under conditions set forth in item 3.0;
- f. correction of typographical errors. [University Senate Rules, Section III - 3.1]

Rationale for changes for ACC 507 and 617 (Items #5 & #6):

The tax track in the MSACC program is being dropped, and ACC 627, 637, and 647 are to be dropped as part of that. ACC 507 and 617 are being retained. The content of ACC 507 and 617 is being adjusted to include some of the topics that are now being covered in ACC 627, 637, and 647.

Accounting for income taxes is an increasingly important topic in accounting practice, so it is being added to ACC 507. Students are exposed to the topic at an introductory level in ACC 302. Making ACC 302 a prerequisite for ACC 507 allows the topic to be covered in ACC 507 at a more advanced level.

JAN 19 2007