

LSC Use Only  
Number: \_\_\_\_\_  
Submission Date: \_\_\_\_\_  
Action-Date: \_\_\_\_\_



UWUCC USE Only  
Number: \_\_\_\_\_  
Submission Date: \_\_\_\_\_  
Action-Date: \_\_\_\_\_

01-16 f  
~~00-59 f~~

App 11/27/01  
Senate App 2/26/02

**CURRICULUM PROPOSAL COVER SHEET**  
University-Wide Undergraduate Curriculum Committee

**I. CONTACT**

Contact Person DUANE PONILO Phone 74585  
Department ACCOUNTING

**II. PROPOSAL TYPE (Check All Appropriate Lines)**

**COURSE** INTERNAL AUDITING  
Suggested 20 character title

New Course\* \_\_\_\_\_  
Course Number and Full Title

Course Revision \_\_\_\_\_  
Course Number and Full Title

Liberal Studies Approval + \_\_\_\_\_  
for new or existing course Course Number and Full Title

Course Deletion ACCT 435 INTERNAL AUDITING  
Course Number and Full Title

Number and/or Title Change \_\_\_\_\_  
Old Number and/or Full Old Title

\_\_\_\_\_ New Number and/or Full New Title

Course or Catalog Description Change \_\_\_\_\_  
Course Number and Full Title

**PROGRAM:** \_\_\_\_\_ Major \_\_\_\_\_ Minor \_\_\_\_\_ Track

New Program\* \_\_\_\_\_  
Program Name

Program Revision\* \_\_\_\_\_  
Program Name

Program Deletion\* \_\_\_\_\_  
Program Name

Title Change \_\_\_\_\_  
Old Program Name

\_\_\_\_\_ New Program Name

**III. Approvals (signatures and date)**

T. Pussis 11/5/98  
Department Curriculum Committee

D. Ponilo 11/5/98  
Department Chair

J. W. Smith 3/13/01  
College Curriculum Committee

L. Cong 3/13/01  
College Dean

+ Director of Liberal Studies (where applicable)

\*Provost (where applicable)



## Part II. Description of Curriculum Changes

1. ACCT435 Internal Auditing (a controlled major elective) will be eliminated from the undergraduate accounting program.
2. ACCT432 Forensic and Internal Auditing will replace ACCT435 as a controlled major elective in the undergraduate accounting program. The new ACCT432 will include significant instruction in a relatively new area of accounting practice, viz., forensic investigative auditing. Forensic accounting procedures primarily concentrate on fraud detection and prevention within organizations. This service represents a vital addition to the traditional duties provided by corporate accounting professionals to investigative authorities.
3. The proposed undergraduate accounting program revision will include ACCT432 as a controlled elective. ACCT432 will not affect any major requirements for any current accounting majors. In fact, some current accounting majors have already been given elective credit for the new forensic and internal auditing course when it was offered as a special topics course during the 1998 Spring Semester. Students who have previously completed ACCT435 prior to its deletion will continue to be given full major elective credit for the course towards graduation.

