

LSC Use Only No:	LSC Action-Date:	LWUCC USE Only No:	UWUCC Action-Date:	Senate Action Date:
		02-76h	App- 3/18/03	App-4/1/03

Curriculum Proposal Cover Sheet - University-Wide Undergraduate Curriculum Committee

Contact Person Dr. Jerry Kline	Email Address gpkline@iup.edu
Proposing Department/Unit Accounting	Phone 7-5752

Check all appropriate lines and complete information as requested. Use a separate cover sheet for each course proposal and for each program proposal.

1. Course Proposals (check all that apply)

☐ New Course ☐ Course Prefix Change ☐ Course Deletion
☒ Course Revision ☐ Course Number and/or Title Change ☐ Catalog Description Change

ACCT 431 Auditing

Current Course prefix, number and full title

Proposed course prefix, number and full title, if changing

2. Additional Course Designations: check if appropriate

☐ This course is also proposed as a Liberal Studies Course. ☐ Other: (e.g., Women's Studies, Pan-African)
☐ This course is also proposed as an Honors College Course.

3. Program Proposals

☐ New Degree Program ☐ Program Title Change ☐ Program Revision
☐ New Minor Program ☐ New Track ☐ Other

Current program name

Proposed program name, if changing

4. Approvals

		Date
Department Curriculum Committee Chair(s)	<i>T. Priddy</i>	2/13/03
Department Chair(s)	<i>[Signature]</i>	2/13/03
College Curriculum Committee Chair	<i>[Signature]</i>	2/18/03
College Dean	<i>[Signature]</i>	2/19/03
Director of Liberal Studies *		
Director of Honors College *		
Provost *		
Additional signatures as appropriate: (include title)		
UWUCC Co-Chairs	<i>Gail S. Sechrest</i>	3/18/03

* where applicable

FEB 21 2003

LIBERAL STUDIES

Part II. Description of Curriculum Change

1. ACCT 431 Auditing

3c-01-3cr

Prerequisite: ACCT 304

A study of auditing theory and practical application of auditing standards and procedures to the review, testing, and evaluation of accounting controls and to the verification of transactions and balances to express an opinion in an audit report on the fairness of financial statements' presentation.

2. Current Description:

ACCT 431 Auditing

3c-01-3sh

Prerequisite: ACCT 305

A study of auditing theory and practical application of auditing standards and procedures to the review, testing, and evaluation of accounting controls and to the verification of transactions and balances to express an opinion in an audit report on the fairness of financial statements' presentation.

Proposed Description:

ACCT 431 Auditing

3c-01-3cr

Prerequisite: ACCT 304

A study of auditing theory and practical application of auditing standards and procedures to the review, testing, and evaluation of accounting controls and to the verification of transactions and balances to express an opinion in an audit report on the fairness of financial statements' presentation.

- 3. Rationale: This change would permit students to complete auditing prior to doing an internship after their junior year without significantly affecting the knowledge requirements. This course also is a prerequisite for ACCT 432 Forensic and Internal Auditing. This restructuring would permit students to complete an auditing concentration as part of a minor.**

Part III. Letters of Support or Acknowledgement

These revisions will not affect any other academic discipline.