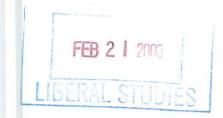
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Curriculum Proposal Cover Si		71 /	
Contact Person		Email Address	

Contact Person	Email Address
Dr. Jerry Kline	
Proposing Department/Unit	gpkline@iup.edu Phone
Accounting	7_5752
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Department Curriculum Committee Chair(s)	2/13/13
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Director of Liberal Studies *	2/19/63
Director of Honors College *	
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Additional signatures as appropriate:	
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UWUCC Co-Chairs Gail Sechi	ist 3/18/03
* where applicable	



## Part II. Description of Curriculum Change

# 1. ACCT 432 Forensic and Internal Auditing

3c-01-3cr

Prerequisite: ACCT 431

Introduces students to forensic auditing in fraudulent financial reporting and employee theft. Also covers the foundation of internal auditing and operational audits performed by internal auditors.

## 2. Current Description:

#### **ACCT 432 Forensic and Internal Auditing**

3c-01-3sh

Prerequisites: ACCT 303, junior standing

Introduces students to forensic auditing in fraudulent financial reporting and employee theft. Also covers the foundation of internal auditing and operational audits performed by internal auditors.

#### **Proposed Description:**

## **ACCT 432 Forensic and Internal Auditing**

3c-01-3cr

Prerequisite: ACCT 431

Introduces students to forensic auditing in fraudulent financial reporting and employee theft. Also covers the foundation of internal auditing and operational audits performed by internal auditors.

3. **Rationale:** To correct a prerequisite oversight when the course was initially approved. Students need to have completed ACCT 431 Auditing prior to taking Forensic and Internal Auditing.

### Part III. Letters of Support or Acknowledgement

This prerequisite revision will not affect any other academic discipline.