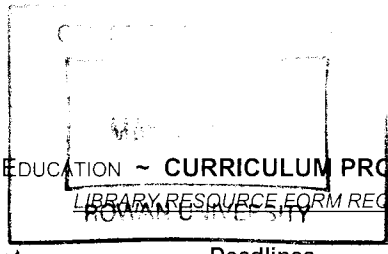


PROCESS A NON-GENERAL EDUCATION ~ CURRICULUM PROPOSAL

SCC #03-04- 107/12



Deadlines

October 3, 2003 to be implemented Fall 2004 ~ February 13, 2004 to be implemented Spring 2005

PROPOSAL TITLE: Replace Auditing Theory (05-3-407) with Auditing (05-3-410)
in the undergraduate accounting program

Sponsor(s): Stephanie MacLennan E-Mail: smac@rowan.edu Ext: 42257
E-Mail: _____ Ext: _____

DEPARTMENT: Accounting and Finance

COLLEGE: College of Business

If Liberal Arts & Sciences CHECK : History/Humanities Math/Sciences Social/Behavioral Sciences
 UNDERGRADUATE GRADUATE

THE ATTACHED **NON-GEN-ED** PROPOSAL IS BEST DESCRIBED BY THE ITEM(S) CHECKED

New non-gen-ed course Minor curricular changes (fewer than three) to:
 Short-term non-gen-ed course Existing non-gen-ed course
 Non-gen-ed degree requirements
 Major
 Minor, specialization, concentration, track, certificate program

THE FOLLOWING SIGNATURES REPRESENT APPROVAL

Department Chair: [Signature] Date: 10-1-03
Department Curriculum Chair: [Signature] Date: 10-1-03
Academic Dean: [Signature] Date: 10-1-03

COLLEGE CURRICULUM COMMITTEE

OPEN HEARING Date: 10/1/03 Approved Not Approved
COLLEGE CURRICULUM CHAIR: _____
Senate Curriculum Chair Signature: [Signature] Date: Senate Announcement 5-12-2004
Comments: _____

EXECUTIVE VICE PRESIDENT/PROVOST Signature: [Signature] Date: 6/16/04

Approved Not Approved

Date: 6/21/04 REGISTRAR Course Description Received & Approved ~ Hegis Taxonomy & Course #: _____

Registrar Signature: [Signature]

NOTIFICATION FORWARD

SCC Chair Academic Dean Department Chair Registrar IR CAP
 VP Student Affairs Others

Trans. 7-13-04

MINOR CURRICULAR CHANGE
Replace Auditing Theory (0503.409) with Auditing (0503.410)
In the Undergraduate Accounting Program

Details

A. Change Requested:

Change the Accounting Major Requirements:

-From: 0503.409 Auditing Theory

-To: 0503.410 Auditing

B. Sponsor: Dr. Stephanie Weidman

Rationale

- A. The Auditing Theory (0503.409) course was originally designed for the undergraduate program when the MS in Accounting Program was introduced. Students' study of auditing at the undergraduate level would have been supplemented with a graduate level auditing class. Since implementation of the MS in Accounting Program has been deferred, the accounting faculty feel that undergraduate students can best be prepared for the profession and the certification exam by having the more robust undergraduate course, Auditing (0503.410). The proposed change actually reverts back to the undergraduate program as it is currently being taught; that is, it suspends the change that would have been appropriate if the MS in Accounting Program were being implemented at this time.
- B. The programmatic change is that Auditing (0503.410) will be required of all Accounting majors as part of their Major Requirements, rather than Auditing Theory (0503.409).

Consultations

No consultations outside of the Accounting & Finance Department were deemed appropriate or necessary for the proposed change.

Catalog Description

Undergraduate Program: B.S. in Accounting

Accounting Major Requirements27 s.h.

0503.310	Intermediate Accounting I
0503.311	Intermediate Accounting II
0503.316	Concepts in Federal Taxation
0503.410	Auditing
0503.426	Cost Accounting
0504.435	International Financial Management
1498.400	Law for Accountants
0503.416	Advanced Accounting
0503.428	Integrative Accounting Seminar

0503.410 3 s.h.

Auditing

(Prerequisite: 0503.311, 1702.260, Senior standing as a Business or Accounting major)

This course studies the framework of an audit which includes the ethical and legal environment, working papers, internal accounting control of a manual and EDP system, audit reports and the use of statistics and the computer in the auditing process. The course also emphasizes the application of auditing principles and procedures through the use of practice sets.

(Please note that this course description is the same as that which currently appears in the 2002-2004 Undergraduate Catalog, except that the last sentence is omitted, which indicated that the course would not be offered after academic year 2002-2003.)