

## MEMORANDUM

TO: Deans and Chairs  
 FROM: Becky Bitter, Sr. Assistant Registrar  
 DATE: September 25, 2018  
 SUBJECT: Minor Change Bulletin No. 3

The courses listed below reflect the minor curricular changes approved by the catalog editor since approval of the last Minor Change Bulletin. The column to the far right indicates the date each change becomes effective.

Subject	Course Number	Revise Drop	Current	Proposed	Effective Date
ACCTG	330	Revise	<b>Intermediate Accounting I 3</b> Course Prerequisite: Certified major or minor in the College of Business. <del>Theory underlying the determination of income; analysis of financial statements.</del> Typically offered Fall, Spring, and Summer.	<b>Intermediate Accounting I 3</b> Course Prerequisite: <u>ACCTG 230; ACCTG 231</u> ; certified major or minor in the College of Business or certified major in <u>Data Analytics. Conceptual and technical issues of financial reporting and ethical, political, and economic consequences related to accounting choice.</u> Typically offered Fall, Spring, and Summer.	8-19
ACCTG	331	Revise	<b>Intermediate Accounting II 3</b> Course Prerequisite: ACCTG 330; certified major or minor in the College of Business. Continuation of ACCTG 330. Typically offered Fall and Spring.	<b>Intermediate Accounting II 3</b> Course Prerequisite: ACCTG 330 <u>with a C or better</u> ; certified major or minor in the College of Business. Continuation of ACCTG 330. Typically offered Fall and Spring.	8-19
ACCTG	335	Revise	<del><b>Introduction to Taxation 3</b></del> Course Prerequisite: Certified major or minor in the College of Business. Fundamentals of tax information use in making sound business and financial decisions. Typically offered Fall, Spring, and Summer.	<b><u>Taxation of Business Entities and Individuals 3</u></b> Course Prerequisite: <u>ACCTG 230; ACCTG 231</u> ; certified major or minor in the College of Business. Fundamentals of tax information use in making sound business and financial decisions. Typically offered Fall, Spring, and Summer.	8-19
ACCTG	420	Revise	<b>Accounting and Culture 3</b> Course Prerequisite: Certified major or minor in the College of Business. Cultural differences and how they affect accounting practices and	<b>Accounting and Culture 3</b> Course Prerequisite: <u>ACCTG 230</u> ; certified major or minor in the College of Business. Cultural differences and how they affect	8-19

			standards in a variety of countries. Not an accounting technical course. <del>Typically offered Spring.</del>	accounting practices and standards in a variety of countries. Not an accounting technical course.	
ACCTG	430	Revise	<b>Advanced Accounting 3 Course</b> Prerequisite: ACCTG 330; certified major or minor in the College of Business. Partnership equities and extended forms of corporate ownerships and entities. <del>Recommended preparation: ACCTG 331.</del>	<b>Advanced Accounting 3 Course</b> Prerequisite: ACCTG <u>331 with a C or better</u> ; certified major or minor in the College of Business. Partnership equities and extended forms of corporate ownerships and <u>government</u> entities.	8-19
ACCTG	433	Revise	<b>[M] Accounting Systems and Auditing 3 Course</b> Prerequisite: ACCTG 330; certified major or minor in the College of Business. Accounting systems design; internal control and computerization. Typically offered Fall and Spring.	<b>[M] Accounting Systems and Auditing 3 Course</b> Prerequisite: ACCTG 330 <u>with a C or better</u> ; certified major or minor in the College of Business <u>or certified major in Data Analytics</u> . Accounting systems design; internal control and computerization. Typically offered Fall and Spring.	8-19
ACCTG	435	Revise	<b>Individual Income Taxes 3 Course</b> Prerequisite: Certified major or minor in the College of Business. The study of individual income taxes from both compliance and planning perspectives. Credit not granted to those taking ACCTG 335 prior to Fall 1999. Recommended preparation: ACCTG 335. Typically offered Fall and Spring.	<b>Individual Income Taxes 3 Course</b> Prerequisite: <u>ACCTG 230; ACCTG 231</u> ; certified major or minor in the College of Business. The study of individual income taxes from both compliance and planning perspectives. Credit not granted to those taking ACCTG 335 prior to Fall 1999. Recommended preparation: ACCTG 335. Typically offered Fall and Spring.	8-19
ACCTG	437	Revise	<b>Professional Research 3 Course</b> Prerequisite: ACCTG 331; ACCTG 335; certified major or minor in College of Business. Methodology used by accounting professionals to research applied problems and communicate results. <del>Typically offered Fall.</del>	<b>Professional Research 3 Course</b> Prerequisite: ACCTG 331 <u>with a C or better</u> ; ACCTG 335 <u>with a C or better</u> ; certified major or minor in College of Business. Methodology used by accounting professionals to research applied problems and communicate results.	8-19
ACCTG	438	Revise	<b>[M] Advanced Cost Accounting and Management 3 Course</b> Prerequisite: ACCTG 338; certified major or minor in the College of Business. Cost/managerial accounting as it is used for decision making and	<b>[M] Advanced Cost Accounting and Management 3 Course</b> Prerequisite: ACCTG 338 <u>with a C or better</u> ; certified major or minor in the College of Business. Cost/managerial accounting as it is used for decision making and	8-19

			strategic planning; emphasis on budgeting, product cost, and performance measurement.	strategic planning; emphasis on budgeting, product cost, and performance measurement.	
ACCTG	439	Revise	<b>[M] Auditing 3 Course</b> Prerequisite: ACCTG 330; ACCTG 433; certified major or minor in the College of Business. Nature of auditing, generally accepted auditing standards, and audit procedures as related to auditing of financial statements by independent accountants. Typically offered Fall and Spring.	<b>[M] Auditing 3 Course</b> Prerequisite: ACCTG 433 <u>with a C or better</u> ; certified major or minor in the College of Business. Nature of auditing, generally accepted auditing standards, and audit procedures as related to auditing of financial statements by independent accountants. Typically offered Fall and Spring.	8-19
ACCTG	443	Revise	<b>Business Processes and Controls 3 Course</b> Prerequisite: Certified major or minor in the College of Business. Introduction to business processes and internal controls, including risk assessment and <del>internal audit</del> . Recommended preparation: ACCTG 433; ACCTG 439. <del>Typically offered Spring.</del>	<b>Business Processes and Controls 3 Course</b> Prerequisite: <u>ACCTG 230; ACCTG 231</u> ; certified major or minor in the College of Business. Introduction to business processes and internal controls, including risk assessment and <u>detection of fraud</u> . Recommended preparation: ACCTG 433; ACCTG 439.	8-19
ACCTG	496	Revise	<b>Special Topics 3</b> May be repeated for credit; cumulative maximum 6 hours. Course Prerequisite: <del>Certified major or minor in the College of Business.</del> Contemporary topics in accounting including international financial reporting standards, forensic accounting, and international accounting.	<b>Special Topics 3</b> May be repeated for credit; cumulative maximum 6 hours. Course Prerequisite: <u>By department permission</u> . Contemporary topics in accounting including international financial reporting standards, forensic accounting, and international accounting.	8-19
FINE ART	331	Revise	<b>Art, Science, and Technology 3 Course</b> Prerequisite: <del>Certified major or minor in Fine Art, or DTC majors and minors.</del> Survey of art's relationship to science and technology from Renaissance to present day; emphasis on historical overview and cultural implications. Typically offered Fall.	<b>Art, Science, and Technology 3</b> Survey of art's relationship to science and technology from Renaissance to present day; emphasis on historical overview and cultural implications. Typically offered Fall.	1-19
PSYCH	511	Revise	<del><b>Analysis of Variance and Experimental Design 3 Course</b></del> Prerequisite: Ph.D. student in Psychology or Business Administration. Parametric, nonparametric, repeated-measures,	<b>Experimental Design, T-Tests, and Analysis of Variance 3 Course</b> Prerequisite: Ph.D. student in Psychology or Business Administration. Parametric, nonparametric, repeated-measures,	8-19

			and multivariate ANOVA; planned comparisons; confidence intervals and power analysis; experimental design and variants. Typically offered Fall.	and multivariate ANOVA; planned comparisons; confidence intervals and power analysis; experimental design and variants. Typically offered Fall.	
PSYCH	512	Revise	<del>Correlation, Regression, and Quasi-Experimental Design</del> 3 Course Prerequisite: Ph.D. student in Psychology or Business Administration. Simple and multiple correlation and regression; time-series analysis; factor analysis; field research and quasi-experimental design. Typically offered Spring.	<u>Non-Experimental Designs, Correlation, and Regression</u> 3 Course Prerequisite: Ph.D. student in Psychology or Business Administration. Simple and multiple correlation and regression; time-series analysis; factor analysis; field research and quasi-experimental design. Typically offered Spring.	1-19
UNIV	304	Revise	<del>Navigating Academic and Career Transitions</del> 2 Course Prerequisite: Sophomore standing. Seminar designed for students in transition to become better acclimated to the university environment and to aid in achieving academic, personal, and career success. Typically offered Fall, Spring, and Summer.	<u>Transfer Student Seminar</u> 2 Course Prerequisite: Sophomore standing. Seminar designed for students in transition to become better acclimated to the university environment and to aid in achieving academic, personal, and career success. Typically offered Fall, Spring, and Summer.	1-19