Submitted by: Lance Gentry  
Date Prepared: January 28, 2015

Department/Discipline(s) and Course Number(s): ACCT 460 (from BUAD 435)

Course Title: Auditing

Type of change (check all applicable):
Number* __X___ Title_____  Credits____ Description_X_ Prerequisites _____ Deletion_____ Cross list**______

*This course number must be approved by the Office of the Registrar before the proposal is submitted.

**To cross list courses between departments/colleges, there should be two cover sheets submitted with the proposal – one by the chair of each department with signatures from the relevant College Curriculum Committee Chair.

Effective Date: FALL Semester, Year: Fall 2015

<table>
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<tr>
<th>Current Catalog Entry</th>
<th>Proposed Catalog Entry</th>
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<td>Prerequisites: BUAD 331; and business administration major or permission of the Associate Dean for Faculty. This course examines audit concepts, theory, standards, and procedures, as well as ethical and legal requirements within the context of audit evidence, documentation, and testing required before internal and external auditors issue their reports.</td>
<td>Prerequisites: ACCT 301 OR equivalent; AND business administration major OR permission of the Associate Dean for Faculty. This course examines audit concepts, theory, standards, and procedures, as well as ethical and legal requirements within the context of audit evidence, documentation, and testing required before internal and external auditors issue their reports.</td>
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JUSTIFICATION (including impact on majors, minors, concentrations, and general education courses within the University curriculum; attach additional pages if required)

The College of Business is renaming all of the discipline-specific classes to clearly communicate which classes belong to which business disciplines. It should make it much easier for students to find and schedule classes of interest to them.

TRANSITION PLAN (describe how will students who are in Catalogs where the course is required for a major be accommodated; attach additional pages if required)

We have discussed this with both the registrar and our advisor and there should be zero adverse impact. Since the same classes will be offered under a more precise name, students under the old catalog can simply substitute the new class for the old (for example, if a student needs BUAD 310, he or she will substitute MKTG 301).

In addition, ACCT 460 already exists as Auditing for the former BPS program. Having one course description for our Auditing class will simply our course offerings.

Approvals

Department Chair  
Ken Machande  
Date: January 28, 2015

College Curriculum Chair  
Nichole Phillips  
Date: January 30, 2015

Expedited course changes are posted for a 10-class day comment period. If no comments are raised during that time, the proposal becomes final. All expedited proposals approved in this way will be noted on the UCC web site.

If comments are raised, the proposal may be reviewed by the UCC and then approved or it may be returned to the CCC for additional deliberation (as required).

Expedited Course Change Cover Sheet (July 2014)