PROPOSAL SUMMARY AND ROUTING FORM

Proposal Title: Accounting – Modify Prerequisites for ACCT370
Initiating Individual: Phillip M Kohn Initiating Department or Unit: AFIS

Contact Person's Name: Phillip M Kohn Email: kohnp@ferris.edu Phone: x3165

☐ Group I-A – New Degree, major, concentration, minor, or redirection of a current offering
☐ Group I-B – Deletion of a degree, major, concentration, or minor
☐ Group II-A – New Course, modification of a course, deletion of a course
☒ Group II-B – Minor Curriculum Clean-up
☐ Group III – Certificate (☐ College Credit ☐ Non-credit ☐ New Certificate)
☐ Group IV – Other site location (☐ College Credit ☐ Non-credit)

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<thead>
<tr>
<th>PLEASE PRINT AND SIGN YOUR NAME</th>
<th>DATE</th>
<th>VOTE/ACTION * Number Count</th>
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<tbody>
<tr>
<td>Program Representative **</td>
<td>Phillip M. Kohn</td>
<td>9/17/15</td>
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<td>Department/School/Faculty Representative Vote **</td>
<td>L.J. Bajer</td>
<td>9/18/15</td>
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<td>Department/School Administrator</td>
<td>L.J. Bajer</td>
<td>9/18/15</td>
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<tr>
<td>College Curriculum Committee/Faculty</td>
<td>Amy N. Bowser</td>
<td>10/21/15</td>
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<td>UCC Representative</td>
<td>D.W. Marlow</td>
<td>10-21-15</td>
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<td>Dean</td>
<td>D.M. Piper</td>
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<td>University Curriculum Committee **</td>
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<td>Senate **</td>
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<td>Academic Affairs</td>
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* Support with Concerns or Not Support must include identification of specific concern with appropriate rationale.

** Number Count must be given for all members present and/or voting.

To be completed by Academic Affairs

Date of implementation: Click here to enter text.

President (Date Approved) Board of Trustees (Date Approved) Academic Officers of MI (Date Approved)
Proposal Summary: (Summary is generally less than one page. Briefly state what is proposed with a summary of rationale and highlights)

This proposal is intended to change the pre-requisites for ACCT 370, Forensic Accounting. The current pre-requisites for this course include ACCT 310 (Intermediate Accounting I) with a C- or better. This proposal would remove the ACCT 310 requirement and change the pre-requisite requirement to: Junior standing and completion of ACCT 202 with a C- or better. To successfully handle the course content, students need to draw on a diverse skill set that is not unique to upper level accounting courses such as ACCT 310. Meeting ACCT 370 learning objectives would require students to understand basic accounting concepts covered in ACCT 201 and ACCT 202, but also incorporate writing, reasoning, logic, research, and investigative capabilities. Broad academic experience (Junior standing) is very important. Specific upper level accounting experience is not necessary, and prevents capable students from other disciplines learning about business fraud and business disputes.

ACCT 370 is an elective course focused on accounting and financial fraud in the areas of financial reporting and employee theft. Another significant portion of the course is focused on the accounting aspects of business disputes. Forensic accounting is a rapidly growing field for students with an interest in not only accounting but also criminal justice, computer information systems and law. Removing the ACCT 310 pre-requisite would make this course available to a broader range of students. Typically offered Spring.

3.00 Credit hours
3.00 Lecture hours

2. Summary of Curricular Action (Check all that apply to this proposal)

- Degree
- Major
- Minor
- Concentration
- Certificate
- Course
- New
- Modification
- Deletion

Name of Degree, Major, etc.: N/A

3. Summary of All Course Action Required:

A. Newly Created Courses to be Added to the Catalog

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<th>Prefix</th>
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<th>Title</th>
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B. Courses to be Deleted from FSU Catalog

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<th>Prefix</th>
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<th>Title</th>
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C. Existing Courses to be Modified

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<th>Title</th>
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ACCT 370 Forensic Accounting

D. Addition of existing FSU courses to program

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E. Removal of existing FSU courses from program

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<th>Title</th>
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4. Summary of All Consultations

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<th>Date Sent</th>
<th>Responding Department</th>
<th>Date Received &amp; By Whom</th>
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5. Will External Accreditation be sought? (For new programs or certificates only)

- Yes
- No

If yes, name the organization involved with accreditation for this program.

6. Is a PCAF required? Yes No

Is the PCAF approved? Yes No

(if yes, supply link on Academic Affairs website where PCAF is posted.)

7. Program Checksheets affected by this proposal (Check all that apply to this proposal)

- Add Course
- Delete Course
- Modify Course
- Change Prerequisite
- Move from required to elective
- Move from elective to required
- Change Outcomes and Assessment Plan
- Change Credit hours
8. List all Checksheets affected by this proposal:

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COURSE INFORMATION FORM

Complete all items below (New or Current)

Check all boxes where modifications are being made.

Course Identification

☐ Prefix (current) ACCT  □ Number (current) 370 Contact Hours (current): 45
   Lecture □ Lab □ Seminar □ [Enter contact hours per week in blank above.]

☐ Prefix (proposed) Click here to enter text. ☐ Number (proposed) Click here to enter text. Contact Hours (proposed): Click here to enter text.
   Lecture □ Lab □ Seminar □ [Enter contact hours per week in blank above.]

☐ Title (current): Forensic Accounting
   □ Title (proposed): Click here to enter text.

☐ Credit Hours (current): Click here to enter text. ☐ Prerequisites (current): ACCT 310 with a C- or better. ☐ Co-requisites (current): Click here to enter text.

☐ Credit Hours (proposed): Click here to enter text. ☐ Prerequisites (proposed): Junior standing and completion of ACCT202 with a C- or better. ☐ Co-requisites (proposed): Click here to enter text.

☐ Course Description (current) 125 words maximum:
   Topics covered include: principles and methodology of fraud detection and deterrence; ethical issues related to accounting and auditing; the nature of fraud and its effects on business organizations. Methods to prevent, detect, and investigate fraud will be explored in detail with a focus on management and financial statement fraud. Students will develop skills in preventing and detecting fraudulent activities. Prerequisites: ACCT 310 with a C- or better.

☐ Course Description (proposed) 125 words maximum:
   Topics covered include: principles and methodology of fraud detection and deterrence; ethical issues related to accounting and auditing; the nature of fraud and its effects on business organizations. Methods to prevent, detect, and investigate fraud will be explored in detail with a focus on management and financial statement fraud. Students will develop skills in preventing and detecting fraudulent activities. Junior standing and completion of ACCT202 with a C- or better.

☐ Course Outcomes and Assessment Plan (current): Click here to enter text.

☐ Course Outcomes and Assessment Plan (proposed): Click here to enter text.

☐ Course Outline Including Time Allocation (current): Click here to enter text.
   Express time allocation in one of the following formats for a 3 credit hour course; adjust accordingly: Weeks (15 weeks), Hours (45 hours, assuming 3 contact hours per week, Percentages (100 percent)

☐ Course Outline Including Time Allocation (proposed): Click here to enter text.
   Express time allocation in one of the following formats for a 3 credit hour course; adjust accordingly: Weeks (15 weeks), Hours (45 hours, assuming 3 contact hours per week, Percentages (100 percent)
MODIFY A COURSE – Course Data Entry Form

FORM F-M
Effective Fall 2015

I. ACTION TO BE TAKEN: MODIFY A COURSE

Desired Term Effective (6 digit code): 201601 Examples: 201601 (Spring), 201605 (Summer) NOTE: The first four digits indicate year, the next two digits indicate month in which term.

II. COURSE TO BE MODIFIED:

A. Course Prefix: ACCT  B. Number: 370
C. Course Title: Forensic Accounting

LIST THE LETTER(S) OF ALL CHANGES FROM SECTION III BELOW:

See Appendix E Instructions for Completing Forms.

III. MODIFICATIONS

A. Course Prefix:
B. Contact Hours: Lecture □ Lab □ Seminar □ [Enter contact hours per week in blank. See formula for contact hours to credit hours in Appendix E.]
C. Practicum □ Independent Study □ [Check Box as appropriate. See Definitions in Appendix E]
D. Course Title: [Limit to 30 characters including punctuation and spaces]
E. College Code: ____________________  G. Department Code: ____________________
H. Credit Hours: Variable □ Fixed □
I. Minimum Credit Hours: ____________________ J. Maximum Credit Hours: ____________________ [Enter number is space.]
K. Hours May be Repeated for Extra Credit: Yes □ No □ If yes, max times □ Or max credits awarded.

L. Levels: Undergraduate □ Graduate □ Professional □
M. Grade Method: Normal Grading □ Credit/No Credit (Pass/Fail) □
N. Does proposed new course replace an equivalent course? Yes □ No □
O. Equivalent Course: Prefix: ____________________ Number: ____________________

P. Catalog Description: Limit to 125 words – PLEASE BE CONCISE.

Topics covered include: principles and methodology of fraud detection and deterrence; ethical issues related to accounting and auditing; the nature of fraud and its effects on business organizations. Methods to prevent, detect, and investigate fraud will be explored in detail with a focus on management and financial statement fraud. Students will develop skills in preventing and detecting fraudulent activities. Junior standing and completion of ACCT202 with a C- or better.

Q. Term Offered: R. Max Section Enrollment: 30 Lecture: Lab:

S. Prerequisites or Restrictions: If none, leave blank.
ACCT 202 w/C- or better and Junior standing.
Co-requisites: Courses must be taken concurrently. If none, leave blank. Limit to 100 characters including punctuation and spaces.

To be completed by Academic Affairs Office: Standards & Measures Coding and General Education Code

Basic Skill (BS) □ General Education □ Occupational Education □ G E Codes: □

UCC Chair Signature/Date Academic Affairs Approval Signature/Date
_________________________ __________________________

OFFICE OF THE REGISTRAR USE ONLY

Date Rec’d: Date Completed: Entered: SCACRSE □ SCADTL □ SCARRES □ SCAPREQ □