



**SOUTH DAKOTA BOARD OF REGENTS**  
**ACADEMIC AFFAIRS FORMS**  
**New Course Request**

<b>USD</b>	<b>Accounting</b>	
<b>Institution</b>	<b>Division/Department</b>	
<i>Elizabeth M. Freeburg</i>		11/17/2017
<b>Institutional Approval Signature</b>		<b>Date</b>

**Section 1. Course Title and Description**

Prefix & No.	Course Title	Credits
ACCT 585	Accounting Standards and Ethics	3

Course Description
The course will analyze and reflect on ethical theories, ethical values, and, most significantly, ethical decision making, all in the context of the accounting profession and the obligation to serve as “watch dogs” for those affected by financial scandals. The course will cover the currently developed professional codes of ethics designed to avoid future ethical breakdowns. The overarching goal of the course is to develop the student’s ability to identify ethical situations, make an ethical decision, and successfully defend that decision in the accounting profession.

**Pre-requisites or Co-requisites (add lines as needed)**

Prefix & No.	Course Title	Pre-Req/Co-Req?
ACCT 430	Tax Accounting	Pre-Req
ACCT 450	Auditing	Pre-Req

**Registration Restrictions**

This course is restricted to Master of Professional Accountancy students.
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**Section 2. Review of Course**

**2.1. Was the course first offered as an experimental course (place an “X” in the appropriate box)?**  
 Yes (if yes, provide the course information below)       No

**2.2. Will this be a unique or common course (place an “X” in the appropriate box)?**  
*If the request is for a unique course, verify that you have reviewed the common course catalog via Colleague and the system [Course Inventory Report](#) to determine if a comparable common course already exists. List the two closest course matches in the common course catalog and provide a brief narrative explaining why the proposed course differs from those listed. If a search of the common course catalog determines an existing common course exists, complete the Authority to Offer an Existing Course Form.*

**Unique Course**

Prefix & No.	Course Title	Credits
ACCT 585	Accounting Standards and Ethics	3

*Provide explanation of differences between proposed course and existing system catalog courses below:*

<b>BLAW 557: Business Ethics.</b> This course is a study of the ethical implications of managerial decisions. Topics covered include the responsibility of the organization to the individual and society, the role of the individual within the organization, and ethical systems for American business. The course provides an examination and assessment of current American business practices. The major difference is that BLAW 557 takes a broad approach to ethics while the proposed course has a more narrow focus on the accounting profession in specific.
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**BLAW 552: Commercial Law and Ethics.** This course is the study of the legal and ethical aspects of commercial transactions. Topics covered include: secured transactions, commercial paper, debtor-creditor relationships, securities regulation, and real and personal property. Ethical and relevant international issues are integrated throughout the course. Additional topics may include insurance, wills, and trusts, and bankruptcy. Prerequisite: BADM 350: Legal Environment of Business. BLAW 552 focuses on commercial transactions and ethics related to those transactions while the proposed course focuses on the accounting profession in specific.

**Common Course**      *Indicate universities that are proposing this common course:*

BHSU       DSU       NSU       SDSMT       SDSU       USD

### **Section 3. Other Course Information**

**3.1. Are there instructional staffing impacts?**

**No.** Schedule Management, explain below:  
There will be a reassignment of current faculty to allow for the offering of this of this course.

**3.2. Existing program(s) in which course will be offered:** Master of Professional Accountancy

**3.3. Proposed instructional method by university:** R-Lecture

**3.4. Proposed delivery method by university:** 015: Internet Asynchronous- Term Based Instruction

**3.5. Term change will be effective:** Fall 2018

**3.6. Can students repeat the course for additional credit?**

Yes, total credit limit: \_\_\_\_\_  No

**3.7. Will grade for this course be limited to S/U (pass/fail)?**

Yes  No

**3.8. Will section enrollment be capped?**

Yes, max per section: 40  No

**3.9. Will this course equate (i.e., be considered the same course for degree completion) with any other unique or common courses in the common course system database in Colleague and the [Course Inventory Report](#)?**

Yes  No

**3.10. Is this prefix approved for your university?**

Yes  No

### **Section 4. Department and Course Codes (Completed by University Academic Affairs)**

**4.1. University Department Code:** UACFN

**4.2. Proposed [CIP Code](#):** 52.0301

*Is this a new CIP code for the university?*  Yes  No