SAM HOUSTON STATE UNIVERSITY
NEW COURSE ADDITION REQUEST FORM

Directions: New Course Addition Request form is to be used to support each request for a new course. The form must be completed in its entirety. An incomplete form will not be eligible for review and will be returned to the department/college for resubmission.

Notes: *All course prefix and numbers must be verified by the Office of the Registrar's prior to submission to Academic Planning and Program Development.*

Online mode of delivery requires submission of additional documentation to SHSU Online for review and approval.

Assistance: Contact the Office of Academic Planning and Program Development at (936) 294-2291.

University Curriculum Committee: Belonging Resources Statement

* Asterisk denotes headers with directional information.
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I. Course Identification: *For the use of Academic Planning & Program Development and the Registrar's Office.*

a. Proposed prefix and number: ACCT 5382

b. Proposed title (30 Character Max): Issues in Assurance Services

c. Proposed long title (60 Character Max): Current Issues in Assurance Services

d. Proposed catalog description including prerequisites and credit: Students explore the dynamic and complex issues shaping the field of audit and assurance services. Students examine contemporary developments in assurance services, which may include innovations in audit practices, regulatory shifts, assurance on non-financial disclosures, and the impact of emerging technologies. Prerequisite: Admission into the Master of Science in Accounting program. Credit 3.

e. Provide the CIP Code for the course: 52.0303.00 (Auditing) Texas CIP Codes

f. Will this course receive a standard letter grade (A, B, C, etc.)? ☒ Yes ☐ No
   If not a standard letter grade, will this course receive a CR/NC? ☐ Yes ☐ No

g. Is this course designated as a Lecture, Lab, Practicum, Seminar, Independent Study or Private Lesson, Thesis, Dissertation, Individualized or Clinical course? ☒ Yes ☐ No
   If yes, identify: Lecture

h. Will this course be offered as ☐ face-to-face, ☐ hybrid/blended, ☒ online, or ☐ online-live? (Please, select all that apply).
   Note: Online requires submission of additional documentation to SHSU Online for review and approval.

i. Companion course/Co-requisite: None

j. May course be repeated for credit? ☐ Yes ☒ No

k. Maximum number of credit hours that can be earned: 3

l. Is course eligible to receive a grade of IP? ☐ Yes ☒ No
   If yes, justification: N/A

m. Is this course exempt from the 3-peat charge? ☐ Yes ☒ No
   If yes, justification: N/A

n. Is the proposed course eligible to be offered as writing enhanced? (Applies only to undergraduate courses) ☐ Yes ☒ No
    If yes, complete attached Writing Enhancement Supplement.
o. Identify the majors and/or minors for which this course will be required: Master of Science in Accounting
p. Identify the majors and/or minors for which this course may be an elective: Master of Science in Accounting

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II. Statement of Need and Program Compatibility:

a. *Justify the need for the course: Recent changes to the Uniform CPA Exam require candidates to take and pass three core exams along with one of three discipline-specific exams. To reflect this change in the Master of Science in Accounting program, a core audit and tax track was added to aid students in passing the new discipline-specific sections of the CPA exam as well as to remain competitive with other graduate accounting programs. This course will be part of the new audit track under the Master of Science in Accounting degree.

b. *Personnel Rotation Impact: This course will be added to the Master of Science in Accounting Program curriculum and would be required for students selecting the audit track. One section of the course will be offered in the spring semester beginning 2027. The course will cover concepts tested on the new CPA exam. There will be no additional faculty requirement, as current graduate faculty members possess the skills required to teach this course.

c. *Similar Course Identification and Department Chair Approval: No other courses provide the proposed ACCT 5382 course topics.

Note: Department Chair confirmation of notification communication must accompany submission.

III. Course Content:

***Upon completion of this course, the student will be able to:**

1. Analyze and critically evaluate contemporary developments in auditing standards and assurance frameworks;
2. Assess the impact of emerging technologies on the assurance process and audit quality;
3. Apply advanced concepts to provide assurance on non-financial disclosures;
4. Identify and address regulatory challenges and ethical considerations in assurance services; and
5. Conduct research on emerging trends in the profession and propose strategies for navigating the future of assurance services.

*15-Week Schedule

WEEK	TOPIC/ACTIVITY	COURSE OBJECTIVE #
Week 1	Introduction to Assurance Services	1
Week 2	Current Auditing Standards and Frameworks	1, 5
Week 3	Emerging Trends in Assurance Services	3, 5
Week 4	Technology in Assurance Services	2
Week 5	Technology in Assurance Services	2
Week 6	Cybersecurity in Assurance Services	2, 4
Week 7	Regulatory Developments	4, 5
Week 8	Regulatory Developments	4, 5
Week 9	Assurance on Non-Financial Reporting	3
Week 10	Data Analytics in Auditing	2
Week 11	Data Analytics in Auditing	2
Week 12	Data Analytics in Auditing	2
Week 13	Audit Quality Issues	2, 4
Week 14	Ethical Considerations in Assurance Services	4, 5
Week 15	Case Studies on Auditing Failures	4, 5

IV. *Library materials required for this course:

a. Please examine the current library resource holdings here.

If the library does not already hold a resource, please identify **specific** resources that the Library needs to **acquire** in support of this course. These resources could include but are not limited to (both print and electronic) books, journals, electronic databases, etc. Please identify **new titles** that should be acquired or **subject areas** in the collection that may need to be **enhanced** or **updated**.

If you would like some pointers on how to search library resources, you may consult this guide.
If you'd like to consult your subject specialist librarian on resources, please contact them.

Resource Type	Format (Print, Electronic, or Both)	New titles needed or subject area to be enhanced
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

After this form has been completed, contact a Bibliographer/Librarian to complete the Library Collection Review (LCR) form. The LCR form should be attached to the New Course Addition form before the form is forwarded to your College Curriculum Committee.

V. <u>Library Collection Review for Proposed Course:</u>

Proposed Course Prefix and Number: ACCT 5382
Proposed Title: Current Issues in Assurance Services

1. Results of the librarian's review of the adequacy of library holdings to support the proposed course content areas and assignments. Please be specific and indicate whether the subject areas of the course require new expenditures or are already included in the collection due to library support of courses with similar information needs.

    Existing library holdings can adequately support the curriculum needs for this course. ACCT 5382 students will have database access to Audit Analytics and Checkpoint Edge, which should provide access to the necessary rules, regulations, and professional guidance on contemporary issues assurance services including regulatory shifts, emerging disclosure practices, and innovations in cybersecurity.

    In addition, students will also have electronic access to many academic and professional accounting journals, including *Managerial Auditing Journal, The Accounting Review, Journal of Accounting Research, Journal of Legal Tax Research,* and *Accounting, Organizations and Society,* through article databases such as Business Source Complete, Emerald Management, and ScienceDirect. Interlibrary Loan (ILL) services is also available to obtain any material not readily available through the library from other institutions, and ILL statistics will be reviewed regularly to identify and address gaps in the library's collection of resources.

2. Identify additional resources that are likely to be needed, and the approximate cost of the materials.

    None identified. As part of the library's ongoing collection development effort, new electronic and print resources will continue to be purchased regularly with the budgeted subject fund for Accounting.

3. Bibliographer's comments (state any concerns regarding the library's support of the course).

    The library can support this course.

Bibliographer: Lisa Shen
Date: 09/26/2024

Library Director: **Eric D. Owen**
Date: **9/27/2024**

VI. <u>Writing Enhanced Supplement (Optional):</u>

Proposed Course Prefix and Number: N/A
Proposed Title: N/A

Briefly explain how the writing requirement will be met in this course, keeping in mind that 50% or more of the course grade must be derived from written assignments, either formal or informal.

N/A

Reviewer's Notes: Click or tap here to enter text.

Writing Enhanced Committee Chair: Click or tap here to enter text.
Date: Click or tap here to enter text.

VII. <u>New Course Addition Checklist:</u>

☒ The version of New Course Addition form currently posted on the <u>Office of Academic Planning and Program Development</u> website under <u>Curriculum/Forms</u> is being used.

☒ Font is Arial, 11 pt., no bold, no "all caps."

☒ Every question has a response. If there is not an affirmative response, use "N/A," "No," or "None" as appropriate.

<u>Part I – V</u>

☒ I.a. Newly proposed prefix and/or number has been verified by the Registrar's Office.

☒ I.c. Non-abbreviated proposed title.

☒ I.d. The catalog description is in complete sentences.

☒ Course catalog descriptions should be understandable to members outside the discipline. Avoid acronyms, abbreviations, and terminology specific to the discipline not usually recognized by the general public. Commonly recognized terminology is acceptable, e.g., NASA, DNA, S Corporation.

☒ The final sentence of the catalog description lists any prerequisites, followed by credits, e.g., Prerequisite: ENGL 1301. Credit 3.

☒ Use terms such as "basic," "fundamental," "introduction," and "overview" sparingly. Upper division courses should seldom be introductory.

☒ I.i. Companion courses require concurrent enrollment. This is a rare occurrence. If applicable, the companion course should be listed in the course description.

☒ II.b. There is nearly always an impact if a new course is added. Adding a new course may require that new faculty be hired, or existing teaching assignments be modified, existing courses be deleted, or degree requirements be modified. Offer specific explanation of the modifications.

☒ II.c. Review SHSU course offerings to identify courses with similar titles or content. Error in favor of listing courses that potentially could overlap. Include **required** documentation of discussions with appropriate departmental chairs.

☒ IV. The library has been supplied with an electronic copy of this course request **at least 2 weeks** prior to the college submission deadline.

Developed by Department Head/Faculty: Cassy Henderson
Date: 09/27/2024
Approved by Department Chair: Cassy Henderson
Date: 09/27/2024

END FORM

Approval Recommendation Signatures

Approval Recommendation Signatures				
Approved by Department Head/Faculty	Approved	x	Disapproved	☐
Signature: Cassy Henderson.	Date: 09/27/2024.			
Approved by Department Chair	Approved	x	Disapproved	☐
Signature: Cassy Henderson.	Date: 09/27/2024.			
Approved by Department CC	Approved	x	Disapproved	☐
Signature: Cassy Henderson.	Date: 09/27/2024.			
Approved by College CC	Approved	x	Disapproved	☐
Signature: Pam Zelbst and Bob Milner.	Date: 09/30/2024.			
Approved by Academic Dean	Approved	x	Disapproved	☐
Signature: Shar Self.	Date: 09/30/2024.			
Approved by Director of APPD	Approved	X	Disapproved	☐
Signature: *Dawn B. Caplinger*	Date: 10.16.2024			
[1]Approved by University CC	Approved	☐	Disapproved	☐
Signature: Click or tap here to enter signature.	Date: Click or tap here to enter date.			
Approved by ACC/Provost	Approved	☐	Disapproved	☐
Signature: Click or tap here to enter signature.	Date: Click or tap here to enter date.			

CC = Curriculum Committee
APPD = Academic Planning and Program Development

<mark>APPD Use Only</mark>

Added to Catalog ☐
Date: Click or tap here to enter date.

Added to Banner ☐
Date: Click or tap here to enter date.

Directional Prompts

STATEMENT OF NEED AND PROGRAM COMPATIBILITY

   a) Justify the need for this course, including how the proposed course will support the present program curriculum.

   b) Explain how the addition of this course will directly or indirectly influence personnel rotation, inventory of courses, degree requirements, other, etc.

   c) Identify courses with similar titles or similar contents currently offered in other departments. Explain how this course is different. Identify the department chairs, offering courses with similar titles or contents, who have approved this proposal.

COURSE CONTENT

List the course objectives as expected student outcomes. Objectives should be specific, measurable, and appropriate for the course level.

Identify the topics to be covered and/or activities assigned during each week of the semester and their relationship to the above stated course learning objectives.

LIBRARY MATERIALS REQUIRED FOR THIS COURSE

This section is to help the library review the adequacy of the current collection and plan for the future allocation of resources to better meet the needs of students enrolled in this course.