ACCT 490. SPECIAL TOPICS (3)
Three hours per week.
Prerequisite: Consent of instructor.
In-depth analysis of current topics in accounting. Topics vary each semester. Repeatable by topic.

2. Mode of Instruction.

<table>
<thead>
<tr>
<th>Units</th>
<th>Hours per Unit</th>
<th>Benchmark Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seminar</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Laboratory Activity</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Justification and Learning Objectives for the Course. (Indicate whether required or elective, and whether it meets University Writing, and/or Language requirements) [Use as much space as necessary]

This course provides an in-depth analysis of issues in accountancy which may not be addressed thoroughly in other courses. Students are introduced to research at the forefront of the field and benefit from the specific expertise of the instructor.

Students who successfully complete this course will be able to:
- Identify specific problems in accountancy.
- Apply the appropriate analytical tools to address specific problems in accountancy.
- Summarize and report findings related to the description, assessment or solution of problems in accountancy.

4. Is this a General Education Course

 NO

5. Course Content in Outline Form. [Be as brief as possible, but use as much space as necessary]

Sample course outline: Topic: Information Systems and the Practice of Accounting
Technology, Data Processing and Internal Control
Systems Development Life Cycle
Electronic Data Interchange
Distributed vs Centralized Data Processing
Decision Support Systems
Auditing and Electronic Data Processing
Ethics and Fraud in Electronic Accountancy

6. References. [Provide 3 - 5 references on which this course is based and/or support it.]

Readings and resources to be selected by instructor.
7. **List Faculty Qualified to Teach This Course.**
   
   Accounting Faculty

8. **Frequency.**
   
   a. Projected semesters to be offered: Fall ___ Spring ____ Summer _____

9. **New Resources Required.**
   
   None.

10. **Consultation.**
    
    Attach consultation sheet from all program areas, Library, and others (if necessary)

11. If this new course will alter any degree, credential, certificate, or minor in your program, attach a program modification.

___________________________________________________

Proposer of Course                  Date