

ACC - 740 - Taxation of Corporations and Shareholders

2 Graduate Course Change 2022-23

I. General Information

The faculty member originating this proposal is to complete sections I,II, and III.

TURN ON help text before starting this proposal by clicking  in the top right corner of the heading.

You will need to turn on help text again after any actions that refresh the page including after saving proposals, importing information, or running impact reports.

IMPORT curriculum data from the Catalog by clicking  in the top left corner.

Do not make any changes to any information until the proposal has been launched in Step 4.

Department*

Accounting

Prefix*

ACC

Number* 740

Long Course Name* Taxation of Corporations and Shareholders

FILL IN ONLY fields required marked with an * after importing data. You will not be able to launch the proposal without completing required fields. Do not make proposed changes to the information that was imported until after the proposal has been launched in Step 4. Changes will only be tracked after the proposal is launched

Short Course Name
(leave blank if not
changing course
name)

Catalog Description*

Federal income tax problems of corporations and shareholders including organization, capital structure, distributions, undistributed income, stock redemptions and partial liquidations.

Is this course a culminating experience? Yes No

If Yes, to which programs?

Tips for Catalog Description (above)

avoid the use of the words *student*, *course*, and *covers*
incomplete sentences are ok
avoid repeating the course title
(50 words max)

Summary of Proposed Changes*

- Prefix
- Course Number
- Name
- Description
- Credits/Grading
- PreReqs/CoReqs
- Instructional Mode
- Other (e.g. Combination / Cross-listing; Notes; Fees, ...)


Effective Term and Year*

Spring 2022

Justification and Description of Course Change:*

Add Prerequisite ACC 402 / 602.

This class will embellish on accounting standard FASB ASC 740 accounting for income taxes which is taught in ACC 402 / 602.

Run an Impact Report by clicking  in the top left corner and answer below according to the results. Copy and paste the results below:

Degree and/or certificate program(s) impacted by this change (Results of Impact Report)*

MS in Accounting

Substantive changes will necessitate a Program Change form be submitted.

Detail the changes to the program catalog entry required due to this change.*

No program changes.

CROSS-LISTING / Same As, will this course be:*

- Same As=Undergraduate: same content and same career (UG/UG). Graduate: Same/similar course content and same career (Grad/Grad)
- Cross-listing= Cross-listed courses contain the same or similar content and may be in different programs (eg., WMST 497 & SOC 497) or different careers (e.g., BIOL 467 & BIOL 667 or PSC 722 & PHIL 728)
- Not Cross-Listed or Same As

If yes, list the course (or type "none")*

none

Are you adding a Service-Learning designation to this course?*

- Yes No

If the Service-Learning designation is being added to this course:

A syllabus in Word or PDF format must accompany this form.

Graduate syllabi must meet the minimum criteria as required by the Provost's office (See Semester Memo under Executive Vice President and Provost Policies and Forms <https://www.unlv.edu/policies/current-policies>). Graduate courses that are linked to undergraduate courses (300/500 and 400/600 level joint courses) must clearly state in the syllabus how the class experience and expectations are different for graduate students, what additional requirements students enrolled in the graduate level course must fulfill, and how the grading scale will be applied to graduate students.

Please attach a current syllabus by navigating to the Proposal Toolbox and clicking  in the top right corner.

Information about Service-Learning is available [here](#). Faculty can visit the [faculty Service-Learning page](#) as well as the [UNLV Guide for Service Learning](#) for additional information.

If adding Service-Learning designation, syllabus is attached

Attached

If yes, please include in the field below, the rationale for crosslisting, answering to the following questions:

- 1) What aspect of graduate preparation is met via this course that goes beyond the undergraduate program?
- 2) What common aspects are offered in the crosslistings and what grad level pieces are not?
- 3) What would be beneficial in offering the crosslisted courses from a graduate education perspective?

Crosslisting Rationale:

II. Course Change Information

Please review all sections below and make necessary changes after you launch the proposal.

Prefix and Number Change

Current Prefix
and/or Number

New Prefix and/or
Number

Credit change

Fixed/Variable Credits Fixed Variable

If fixed, enter number of credits. If variable, enter minimum and maximum credits (E.g., 1-3)

Number of Credits 3

Course is Repeatable Yes No

If yes, the
maximum number
of credits that may
be earned is

Grading Change

Grading System Letter Grade
 S/U
 Thesis/Dissertation

Does this course
have any non-credit
components? Yes No

If yes, indicate
component(s)

- Clinical
- Discussion
- Field Studies
- Independent Study
- Internship
- Laboratory
- Lecture
- Practicum
- Research
- Seminar
- Supervision
- Thesis Research

Requisite Change

(if any) - Graduate standing is the default prerequisite for all graduate-level courses.

Prerequisites [ACC 610](#) AND ACC 602 or consent of instructor.

Corequisites

Is this course change connected to differential fees?* Yes No

Does this change have any impact on differential fees in any way? (if yes, please clarify on justification field above)* Yes No

Instructional Modes In Person Supplemental Web
 Field Study
 Hybrid
 Independent Study
 Television
 Web-based
 Web-based w/ on/off campus meeting

Notes Displayed - notes in this field are imported from the current version of the course displayed on the working catalog

Checkbox-horizontal Field New Option

III. Evaluation of Library Resources

Indicate library resources that will be needed as a result of changes to this course (if applicable)

Will this course change require changes to library resources?* Yes No


Core Journals

Core Books

Electronic Resources

4. LAUNCH proposal by clicking  in the top left corner.

5. After launching the proposal, make all changes and fill in all additional fields.

6. Finish the launch of your proposal by clicking the icon  located in the Proposal Toolbox on left side at top. Make your decision, comment is optional, and click on "Make decision".

You can check the status of the proposal by clicking  in Proposal Toolbox to verify that the proposal has gone to the next step.

This section is completed by the librarian

Level of support the
Library can provide

Library Comments


IV. Department Vote Information

Note: This section is to be filled out by the Department Chair on behalf of the committee.

(The role has been assigned to the corresponding person on this step. If incorrect, please notify GradCurriculum@unlv.edu)

1. Review the proposal. Discuss and make appropriate revisions.

2. Fill in vote information in the Comments section, along with the approval.

3. Then go to the proposal toolbox at the top right side. Click on  and select the corresponding decision for the committee. This will enable the proposal to go to the next person on the workflow.

4. Votes will be moved from comments into the form by Grad Curriculum.

You can check the status of the proposal by clicking  in Proposal Toolbox to verify that the proposal has gone to the next step.

Please add votes to comments

Date faculty voted
on proposal 9/16/2021

Result of vote
(Number of
yes/no/abstention 15-0-1



votes)

Manner of vote online
(online, in-person,
etc.)

V. Unit Vote Information

Note: This section is to be filled out by the College Committee Chair on behalf of the committee.

(The role has been assigned to the corresponding person on this step. If incorrect, please notify GradCurriculum@unlv.edu)

1. Review the proposal. Discuss and make appropriate revisions.
 2. Fill in vote information in the Comments section, along with the approval.
 3. Then go to the proposal toolbox at the top right side. Click on  and select the corresponding decision for the committee. This will enable the proposal to go to the next person on the workflow.
 4. Votes will be moved from comments into the form by Grad Curriculum.
- You can check the status of the proposal by clicking  in Proposal Toolbox to verify that the proposal has gone to the next step.

Please add votes to comments

Date faculty voted 11/2/2021
on proposal

Result of vote 6-0
(Number of
yes/no/abstention
votes)

Manner of vote online
(online, in-person,
etc.)

VII. Processing Notes (Graduate College/Registrar Use Only)

PS Processing Notes

PS Processing Date

Initials

Acalog Processing
Notes

Acalog Processing

**Reading Processing
Date**

Initials

Comments for ACC - 740 - Taxation of Corporations and Shareholders

Curriculog	11/18/2021 9:24 am Reply
Emily Lin has approved this proposal on Graduate College Dean.	
Curriculog	11/17/2021 1:49 pm Reply
Graduate Curriculum has approved this proposal on Graduate Course Review Committee.	
Curriculog	11/17/2021 11:40 am Reply
James Navalta has approved this proposal on behalf of Graduate Course Review Committee. See Graduate Course Review Committee 11-10-2021 for more information.	
Curriculog	11/2/2021 9:07 am Reply
Business Associate Dean has approved this proposal on School/College Associate Dean/ Dean.	
Curriculog	11/2/2021 9:07 am Reply
Business Associate Dean has approved this proposal on School/College Committee.	
Curriculog	11/2/2021 8:48 am Reply
Jianxin Chi has approved this proposal on School/College Committee.	
Curriculog	11/1/2021 8:43 am Reply
MBA Director has approved this proposal on School/College Committee.	
Curriculog	11/1/2021 8:43 am Reply
MBA Director has approved this proposal on School/College Committee.	
Curriculog	10/25/2021 3:12 pm Reply
Jianxin Chi has approved this proposal on School/College Committee.	
Curriculog	10/21/2021 6:03 pm Reply
Ian McDonough has approved this proposal on School/College Committee.	

Curriculog

10/20/2021 8:25 pm [Reply](#)

Han fen Hu has approved this proposal on School/College Committee.

Gregory Moody

10/20/2021 5:54 pm [Reply](#)

Please note: That the Acc faculty vote is missing from this form. I presume this was done, but it will be required at the next step with the Grad College committee.

Curriculog

10/20/2021 5:54 pm [Reply](#)

Gregory Moody has approved this proposal on School/College Committee.

Curriculog

10/18/2021 8:50 am [Reply](#)

Kimberly Charron has approved this proposal on School/College Committee.

Curriculog

10/13/2021 4:10 pm [Reply](#)

Accounting Chair has approved this proposal on Department Chair.

Curriculog

9/27/2021 2:16 pm [Reply](#)

Accounting Graduate Coordinator has approved this proposal on Graduate Coordinator.

Curriculog

6/16/2021 1:18 pm [Reply](#)

Graduate Curriculum has approved this proposal on Technical Review.

Graduate Curriculum

6/16/2021 10:35 am [Reply](#)

Please note: undergraduate courses cannot be pre-requisites for graduate courses.

Curriculog

6/16/2021 10:23 am [Reply](#)

Debra Biordi-Fusaro has approved this proposal on Originator.

Curriculog

6/16/2021 10:18 am [Reply](#)

Debra Biordi-Fusaro has launched this proposal.

Curriculog

6/16/2021 10:12 am [Reply](#)

Debra Biordi-Fusaro imported from the map 2022-2023 Working Graduate Catalog into the following proposal fields: I.General Information: Department, I.General Information: Prefix, I.General Information: Number, I.General Information: Long Course Name, I.General Information: Catalog Description, II. Course Change Information: Number of Credits, II. Course Change Information: Prerequisites, II. Course Change Information: Corequisites, II. Course Change Information: Notes Displayed - notes in this field are imported from the current version of the course displayed on the working catalog.