UNIVERSITY OF KENTUCKY
APPLICATION FOR CHANGE IN EXISTING COURSE: MAJOR & MINOR

1. Submitted by College of B & E ___________________________ Date 4-21-03
   Department/Division offering course Accountancy

2. Changes proposed:
   (a) Present prefix & number ACC 637 Proposed prefix & number ___________________________
   (b) Present Title TAXATION OF FLOW-THROUGH ENTITIES
       New Title ___________________________
   (c) If course title is changed and exceeds 24 characters (Including spaces), include a sensible title (not to exceed 24 characters) for use on transcripts:

       ___________________________
   (d) Present credits: 3 Proposed credits: ___________________________
   (e) Current lecture: laboratory ratio ___________________________ Proposed: ___________________________
   (f) Effective Date of Change: (Semester & Year) Spring 2004

3. To be Cross-listed as: Prefix and Number ___________________________ Signature: Department Chair

4. Proposed change in Bulletin description:
   (a) Present description (including prerequisite(s): See attached

   (b) New description:

   (c) Prerequisite(s) for course as changed: See attached

5. What has prompted this proposal? Desire to “clean up” course descriptions to reflect prerequisites and terminology now in use.

6. If there are to be significant changes in the content or teaching objectives of this course, indicate changes:

7. What other departments could be affected by the proposed change?

8. Is this course applicable to the requirements for at least one degree or certificate at the University of Kentucky? ● Yes □ No

9. Will changing this course change the degree requirements in one or more programs?*
   If yes, please attach an explanation of the change.*
   ● Yes □ No

10. Is this course currently included in the University Studies Program? If yes, please attach correspondence indicating concurrence of the University Studies Committee.
    ● Yes □ No

11. If the course is a 100-200 level course, please submit evidence (e.g., correspondence) that the Community College System has been consulted.

*NOTE: Approval of this change will constitute approval of the program change unless other program modifications are proposed.
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12. Is this a minor change? ☐ Yes ☐ No
(NOTE: See the description on this form of what constitutes a minor change. Minor changes are sent directly from the Dean of the College to the Chair of the Senate Council. If the latter deems the change not to be minor, it will be sent to the appropriate Council for normal processing.)

13. Within the Department, who should be consulted for further information on the proposed course change?
Name: Thomas P. Howard Phone Extension: 257 1435

Signatures of Approval:

[Signatures]

Department Chair
Dean of the College

Date

Undergraduate Council

Date

Graduate Council

Date

Academic Council for the Medical Center

Date

Senate Council

Date of Notice to University Senate

**If applicable, as provided by the Rules of the University Senate.

ACTION OTHER THAN APPROVAL

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The Minor Change route for courses is provided as a mechanism to make changes in existing courses and is limited to one or more of the following:

a. change in number within the same hundred series;
b. editorial change in description which does not imply change in content or emphasis;
c. editorial change in title which does not imply change in content or emphasis;
d. change in prerequisite which does not imply change in content or emphasis;
e. cross-listing of courses under conditions set forth in item 3.0;
f. correction of typographical errors. [University Senate Rules, Section III - 3.1]

Rev 8/02
Description:

A detailed study of the income taxation of flow-through entities, including Partnerships, S corporations, and limited liability companies. Prereq: ACC 507 and admission to MSACC program, or consent of the Director of Graduate Studies.