



**SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS**

**Revised Course Request: Unique Course
(Substantive Modification)**

<u>SDSU</u> Institution	<u>Nicole Klein</u> Form Initiator College of Arts, Humanities and Social Sciences / Ness School of Management and Economics	<u>Jason Zimmerman</u> Dean's Approval Signature	<u>1/30/2025</u> Date
<u>SDSU</u> Institution	<u>Division/Department</u>	<u>Dennis D. Hedge</u> Institutional Approval Signature	<u>3/26/2025</u> Date

Section 1. Existing Course Title and Description

Prefix & No.	Course Title	Credits
CA 735	Personal Income Taxation	3

Course Description

This course provides in-depth information of income tax practices and procedures including tax regulations, tax return preparation, the tax audit processes, the appeals process, preparation for an administrative or judicial forum, and ethical considerations of taxation. New and emerging issues related to taxation will be covered. Family/individual case studies provide practice in applying and analyzing tax information and recommending appropriate tax strategies.

Section 2. Modification(s) Requested

2.1. This modification will include:

- Prefix change CA to FIN
- Course Title Family Tax Planning
- Course Number CA 735 to FIN 535
- Dual-listing
- Course Prerequisite FIN 435: FIN 280; FIN 535: No Change
- Instructional Method B - Competency-Based, Self-Paced Study to R - Lecture

Effective term of the change: Fall 2025

2.2. Add justification for all changes noted above:

The Ness School has completed a comprehensive review of the Consumer Affairs curriculum including the financial counseling and family financial planning coursework. The FIN prefix and revised course title will better reflect the content of the course. This course will be dual-listed at the 400- and 500-level. In addition, the change of CIP code to 52.0804 (Financial Planning and Services) will better reflect content of the course.

Section 3. Other Course Information

3.1. 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 database? Yes No

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

	<u>Current</u>		<u>New</u>
<input type="checkbox"/> Change in University Department	Ness School of Management and Economics	to	No change
<input type="checkbox"/> Change in Banner Department Code	SSME	to	No change
<input type="checkbox"/> Change in <u>CIP Code</u>	19.0402	to	52.0804