



College Document _____

UCC Document # _____

Document Type _____

CATALOG YEAR __ Retroactive to 2008-2009 _____
(Please use separate form for each add/change)

COLLEGE/SCHOOL/SECTION: College of Business Administration _____

Current Catalog Page(s) Affected: pp. 384 _____

Course: Add: _____ Delete: _____ Change: Number _____ Title _____

(check all that apply) SCH _____ Description X Prerequisite _____

ACC 3320 Intermediate Accounting II – 3 credits

Focuses on the study of problems in financial accounting measurement, including fixed assets, depreciation, intangible assets, current and long-term liabilities, and stockholders' equity, earnings per share, and investments. Prerequisite: ACC 3310

This revision in the course description is necessary to reflect the change in sequencing of the Intermediate Accounting courses. It is proposed that Intermediate Accounting be changed to three 3 credit courses instead of two 3 credit courses. Other regional universities offer Intermediate Accounting in a three-course sequence and we believe a three- course sequence provides a better fit for our student body. The proposed Intermediate Accounting III course (ACC 3330) will be substituted for an advanced accounting elective course in the undergraduate accounting degree program, thus, there will be no increase in the total number of credit hours for the degree. Further, the proposed change in the sequencing of the Intermediate Accounting courses will permit the elimination of the one-credit ACC 3100, *Accounting Lab*, course, which will allow the undergraduate accounting degree to meet the 120 hour limit in conformity with the university strategy.

If new, provide Course Prefix, Number, Title, SCH Value, Description, prerequisite, lecture/lab (hours if applicable) and **student learning outcomes**. If in current catalog, provide change, attach page with changes in red, and provide a brief justification.

Program: Add: _____ Change: _____ Attach new/changed Program of Study description and 4-year plan. If in current catalog, provide change and attach page with changes in red.

Minor: Add: _____ Delete: _____ Change: _____ Attach new/changed minor. If in current catalog, provide change and attach page with changes in red.

Faculty: Add: _____ Delete: _____ Change: _____ Attach new/changed faculty entry. If in current catalog, provide change and attach page with changes in red.

College Introductory Pages: Add information: _____ Change information: _____ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.

Other: Add information: _____ Change information: _____ Attach new/changed information. If in current catalog, provide change and attach page with changes in red.

Approvals:

Signature

Date

Chair
Department Curriculum Committee

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Department

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College Curriculum Committee

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