The faculty involved in teaching tax courses believe that students taking ACC 3350, Federal Taxation, need to have a more complete understanding of financial accounting than can be obtained in ACC 2301, Introduction to Financial Accounting. Students would be better prepared for ACC 3350 if they have completed ACC 3310, Intermediate Accounting I, and ACC 3320, Intermediate Accounting II, before taking ACC 3350. Therefore, the division proposes that the prerequisite for ACC 3350 be changed to “ACC 3320 or permission of instructor.”

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.

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<td>Chair Department Curriculum Committee</td>
<td>Judith A. Sage</td>
<td></td>
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<tr>
<td>Chair Department</td>
<td>Ken Hung</td>
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Chair
College Curriculum Committee

Dean

Tagi Sagafi-nejad

Jacky So