



College Document _____
UCC Document # 88
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. 385 _____

Course: Add: Delete: _____ Change: Number _____ Title _____
(check all that apply) SCH _____ Description Prerequisite

ACC 3330 Intermediate Accounting III – 3 credits

Focuses on topics in financial accounting measurement, including revenue recognition, reporting of income taxes, accounting changes and correction of errors, leases, pensions, cash flow, financial statement analysis, interim financial reports, and reporting for segments of a business enterprise. Prerequisite: ACC 3320.

The addition of this course 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

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Department Curriculum Committee

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ACC 3330
Intermediate Accounting III

Learning Outcomes:

1. To organize, analyze, and evaluate financial accounting information and alternative accounting methods
2. To present financial accounting measurement results objectively using applicable standards of disclosure or reporting
3. To organize and effectively display financial accounting information so that it is meaningful to the receiving party
4. To express financial accounting concepts with conciseness and clarity when writing and speaking
5. To prepare reports with objectivity, conciseness, and clarity
6. To recognize the value of working within diverse, cross-functional teams