

LSC Use Only No:	LSC Action-Date:	UWUCC USE Only No.	UWUCC Action-Date:	Senate Action Date:
		07-46	AP-3/18/08	App-4/22/08

**Curriculum Proposal Cover Sheet - University-Wide Undergraduate Curriculum Committee**

Contact Person Dr. Germain Kline	Email Address gpkline@iup.edu
Proposing Department/Unit Accounting Department	Phone 724.357.2686

Check all appropriate lines and complete information as requested. Use a separate cover sheet for each course proposal and for each program proposal.

**1. Course Proposals (check all that apply)**

New Course                       Course Prefix Change                       Course Deletion  
 Course Revision                       Course Number and/or Title Change                       Catalog Description Change

ACCT 304 Intermediate Accounting I

Current Course prefix, number and full title

Proposed course prefix, number and full title, if changing

**2. Additional Course Designations: check if appropriate**

This course is also proposed as a Liberal Studies Course.                       Other: (e.g., Women's Studies, Pan-African)  
 This course is also proposed as an Honors College Course.

**3. Program Proposals**

New Degree Program                       Program Title Change                       Other  
 New Minor Program                       New Track                       Catalog Description Change                       Program Revision

Current program name

Proposed program name, if changing

**4. Approvals**

		Date
Department Curriculum Committee Chair(s)		1-24-08
Department Chair(s)		1/24/08
College Curriculum Committee Chair		02/04/08
College Dean		2/17/08
Director of Liberal Studies *		
Director of Honors College *		
Provost *		
Additional signatures as appropriate: (include title)		
UWUCC Co-Chairs		3/18/08

\* where applicable

Received

Received

FEB 21 2008

MAR 21 2008

Liberal Studies

Liberal Studies

RECEIVED

FEB 19 2008

School of Graduate Studies  
and Research

**Requesting Catalog Description Change  
(Prerequisite Change)**

**Part II. Description of Curriculum Change**

1. Current Catalog description:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**

**Prerequisite:** Grade of C or better in ACCT 303

Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also emphasized.

2. Proposed change including complete old catalog description:

Proposed:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**

**Prerequisite:** Grade of C or better in ACCT 202

Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also emphasized.

Old:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**

**Prerequisite:** Grade of C or better in ACCT 303

Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also emphasized.

3. Justification/rationale for the change.

As the department continues to review and update its program requirements, it was determined that the original intent of ACCT 303 (Financial Systems Analysis) to provide a bridge between ACCT 202 (Accounting Principles II) and ACCT 304 (Intermediate Accounting I) was not being satisfied and only created an additional course in the already extended accounting sequence. Students who enroll in ACCT 304 will not be disadvantaged by not having completed the course coverage in ACCT 303.

**Part III. Letters of Support or Acknowledgement**

This change will not affect any other departments.