LSC Use Only No:	LSC Action-Date:	UWUCC USE Only No.	UWUCC Action-Date:	Senate Action Date:
		02-76d	App - 3/18/03	App-4/1/03

Curriculum Proposal Cover Sheet - University-Wide Undergraduate Curriculum Committee

Contact Person	Email Address
Dr. Jerry Kline	gpkline@iup.edu
Proposing Department/Unit	**Phone**
Accounting	7-5752

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

ACCT 201 Accounting Principles 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.
_____ This course is also proposed as an Honors College Course.
_____ Other: (e.g., Women's Studies, Pan-African)

3. Program Proposals

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

Current program name

Proposed program name, if changing

4. Approvals

		Date
Department Curriculum Committee Chair(s)	T. Pressly	2/13/03
Department Chair(s)	[signature]	2/13/03
College Curriculum Committee Chair	Judith Wissinger	2/18/03
College Dean	Robert C Camp	2/19/03
Director of Liberal Studies *		
Director of Honors College *		
Provost *		
Additional signatures as appropriate:		
(include title)		
UWUCC Co-Chairs	Gail S. Sechrist	3/18/03

* where applicable

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Part II. **Description of Curriculum Change**

1. ACCT 201 Accounting Principles I 3c-01-3cr
   Prerequisites: sophomore status (except for accounting majors)
   Introduces the basic financial accounting concepts, principles, and practices applied to the preparation and interpretation of the major financial statements. Included is complete coverage of the accounting cycle which is designed to satisfy the information requirements of external decision makers. Topics covered are: asset valuation, liability measurement, income determination and equity activities. Integrated throughout is a discussion of ethical issues and considerations.

2. Current Description:

   ACCT 201 Accounting Principles I 3c-01-3sh
   Introduces the student to the accounting cycle in service and merchandising concerns using the single proprietorship form of business organization; covers use of special journals and subsidiary ledgers in the accounting system as well as accounting and internal control procedures for cash, receivables, inventory, and plant and equipment.

   Proposed Description:

   ACCT 201 Accounting Principles I 3c-01-3cr
   Prerequisite: sophomore status (except for accounting majors)
   Introduces the basic financial accounting concepts, principles, and practices applied to the preparation and interpretation of the major financial statements. Included is complete coverage of the accounting cycle which is designed to satisfy the information requirements of external decision makers. Topics covered are asset valuation, liability measurement, income determination and equity activities. Integrated throughout is a discussion of ethical issues and considerations.

3. Rationale: To more accurately describe the updated course content reflected in the recently approved program revisions (effective Fall 2002) and to assure that students other than accounting majors should not take this course until they have attained sophomore status.

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

These revisions will not affect any other academic discipline.