



LSC Use Only  
Number: \_\_\_\_\_  
Submission Date: \_\_\_\_\_  
Action-Date: \_\_\_\_\_

UWUCC USE Only  
Number: 98-40  
Submission Date: \_\_\_\_\_  
Action-Date: 2/23/99

**CURRICULUM PROPOSAL COVER SHEET**  
University-Wide Undergraduate Curriculum Committee

*Senate approval: 4/6/99*

**I. CONTACT**

Contact Person Mr. Duane Ponko Phone 357-2686

Department Accounting

**II. PROPOSAL TYPE (Check All Appropriate Lines)**

\_\_\_\_\_ COURSE \_\_\_\_\_  
Suggested 20 character title

\_\_\_\_\_ New Course\* \_\_\_\_\_  
Course Number and Full Title

\_\_\_\_\_ Course Revision \_\_\_\_\_  
Course Number and Full Title

\_\_\_\_\_ Liberal Studies Approval + \_\_\_\_\_  
for new or existing course Course Number and Full Title

\_\_\_\_\_ Course Deletion \_\_\_\_\_  
Course Number and Full Title

Number and/or Title Change AG 421 Federal Taxes  
Old Number and/or Full Old Title

AG 321 Federal Taxes  
New Number and/or Full New Title

\_\_\_\_\_ Course or Catalog Description Change \_\_\_\_\_  
Course Number and Full Title

\_\_\_\_\_ PROGRAM: \_\_\_\_\_ Major \_\_\_\_\_ Minor \_\_\_\_\_ Track

\_\_\_\_\_ New Program\* \_\_\_\_\_  
Program Name

\_\_\_\_\_ Program Revision\* \_\_\_\_\_  
Program Name

\_\_\_\_\_ Program Deletion\* \_\_\_\_\_  
Program Name

\_\_\_\_\_ Title Change \_\_\_\_\_  
Old Program Name

\_\_\_\_\_ New Program Name

**III. Approvals (signatures and date)**

[Signature] 11/4/98  
Department Curriculum Committee

[Signature] 11/4/98  
Department Chair

[Signature] 11/6/98  
College Curriculum Committee

[Signature] 11/24/98  
College Dean

+ Director of Liberal Studies (where applicable)

\*Provost (where applicable)

98-40

## Part II. Description of Curriculum Change

### 1. Catalog Description

AG 321 Federal Taxes

3c-01-3sh

Prerequisite: "C" or better in AG202

Acquaints the student with Federal Income Tax Laws as they apply to individual taxpayers and partnerships.

### 2. Proposed Changes

Change course number from AG421 – Federal Taxes to AG321 – Federal Taxes

### 3. Rationale for the Change

Renumbering this course will better reflect its availability for accounting majors and minors during their accounting careers. The current prerequisite for this course is completion of first-year accounting coursework through AG202. Because many accounting majors are now permitted to take the first-year coursework in their freshman year, this course would become available for upper-division completion by most majors in their junior year.

Listing this course at the 300-level will better articulate with the proposed new associate degree program in accounting which will require completion of the federal tax course under the proposed program format while facilitating better matriculation of associate degree students into the four-year accounting program.