Submitted by: John Marsh | Date Prepared: February 6, 2015

Department/Discipline(s) and Course Number(s): ACCT 302

Course Title: Intermediate Accounting II

Type of change (check all applicable):
Number* ___ Title____ Credits__ Description_X Prerequisites _X__ Deletion____ Cross list**____

*This course number must be approved by the Office of the Registrar before the proposal is submitted.

**To cross list courses between departments/colleges, there should be two cover sheets submitted with the proposal – one by the chair of each department with signatures from the relevant College Curriculum Committee Chair.

Effective Date: FALL Semester, Year: Fall 2015

Current Catalog Entry | Proposed Catalog Entry
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Prerequisite: ACCT 301 or equivalent. This course continues the examination of accounting processes with an emphasis on noncurrent assets and liabilities, including pensions and other employee compensation issues, leases, and debt financing. This study focuses on Financial Accounting Standards along with SEC rules and concept releases. | Prerequisite: ACCT 301 OR equivalent. This is the second of a two-course sequence which places emphasis on the theory and history of accounting principles and their application to the acquisition of assets, determination of income, and the preparation of analysis of financial statements.

JUSTIFICATION  (including impact on majors, minors, concentrations, and general education courses within the University curriculum; attach additional pages if required)

Intermediate Accounting II is being offered both as ACCT 302 in the former BPS program and BUAD 332 in the daytime business program. This proposal harmonizes the current ACCT 302 description with that of BUAD 332. It contributes to our ability to offer accounting courses designated with the ACCT prefix to more clearly distinguish them from general business courses.

TRANSITION PLAN (describe how will students who are in Catalogs where the course is required for a major be accommodated; attach additional pages if required)

Existing sections of BUAD 332 will be replaced with sections of ACCT 302. BUAD 332 and ACCT 302 will be accepted as interchangeable for existing students. This change has been discussed and approved by both our student advising and the registrar’s office.

Approvals

Department Chair | Ken Machande | Date: February 6, 2015
College Curriculum Chair | Nichole Phillips | Date: February 20, 2015

Expedited course changes are posted for a 10-class day comment period. If no comments are raised during that time, the proposal becomes final. All expedited proposals approved in this way will be noted on the UCC web site.

If comments are raised, the proposal may be reviewed by the UCC and then approved or it may be returned to the CCC for additional deliberation (as required).

Expedited Course Change Cover Sheet (July 2014)