Submitted by: Lance Gentry  
Date Prepared: January 28, 2015

Department/Discipline(s) and Course Number(s): ACCT 420 (from BUAD 431)

Course Title: Government and Not-for-Profit Accounting

Type of change (check all applicable):
Number* ___ X ___ Title ____ Credits ___ Description X__ Prerequisites ___ 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

<table>
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<tr>
<th>Current Catalog Entry</th>
<th>Proposed Catalog Entry</th>
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<td>Prerequisites: BUAD 331; and business administration major or permission of the Associate Dean for Faculty. This course covers governmental accounting, including the reporting requirements and interactions between government-wide financial statements and financial statements for governmental, propriety and fiduciary funds. Budgeting, costing of services, long-term liabilities, debt services, auditing, and evaluation of governmental and not-for-profit entities, including federal and state governments, municipalities, and entities such as schools and hospitals, are examined</td>
<td>Prerequisites: ACCT 301 or equivalent; and business administration major or permission of the Associate Dean for Faculty. This course covers governmental accounting, including the reporting requirements and interactions between government-wide financial statements and financial statements for governmental, propriety and fiduciary funds. Budgeting, costing of services, long-term liabilities, debt services, auditing, and evaluation of governmental and not-for-profit entities, including federal and state governments, municipalities, and entities such as schools and hospitals, are examined</td>
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JUSTIFICATION (including impact on majors, minors, concentrations, and general education courses within the University curriculum; attach additional pages if required)
The College of Business is renaming all of the discipline-specific classes to clearly communicate which classes belong to which business disciplines. It should make it much easier for students to find and schedule classes of interest to them.

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)
We have discussed this with both the registrar and our advisor and there should be zero adverse impact. Since the same classes will be offered under a more precise name, students under the old catalog can simply substitute the new class for the old (for example, if a student needs BUAD 310, he or she will substitute MKTG 301).

Approvals

Department Chair  Ken Machande  Date: January 28, 2015

College Curriculum Chair  Nichole Phillips  Date: January 30, 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)