### Section 1 - Approvals

**Name of Proposal:** AccountingNewPrerequisites-1stTerm2010  
**Submitted by:** Kevin Kimball  
**Signature:** [Signature]

**Date:** 3/11/2010

<table>
<thead>
<tr>
<th>Procedure</th>
<th>Recommendation/Signature</th>
<th>Date</th>
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<tbody>
<tr>
<td>Faculty Vote: For 4, Against 0, Abstain 0, Absent 0</td>
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<tr>
<td>1. Approved by Department</td>
<td>Yes</td>
<td>[Signature: Kevin Kimball]</td>
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<tr>
<td>2. Approved by College</td>
<td></td>
<td>[Signature: Glade Tew]</td>
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<tr>
<td>3. Reviewed by LAS (if new resources are requested)</td>
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<td>[Signature: LAS: Douglas Bates]</td>
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<tr>
<td>4. Approved by General Education (if any GE course is affected)</td>
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<td>[Signature: GE: Beth Haynes]</td>
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<td>5. Approved by University Curriculum Committee</td>
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<td>[Signature: UCC: Douglas Bates]</td>
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<tr>
<td>6. Approved by Academic Council</td>
<td></td>
<td>[Signature: AVP: Max Checketts]</td>
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<tr>
<td>7. Approved by the President's Council (for new programs)</td>
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<td>[Signature: Pres: Steven Wheelwright]</td>
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</table>
Section 2 – Overview (Support)

Summary:

Request

We would like to change the prerequisites for the following accounting courses to address the addition of ACCT 232A and ACCT 232B. In addition, we have reviewed all accounting prerequisites and made necessary changes to ensure consistency throughout the major:

ACCT 203
ACCT 232A
ACCT 232B
ACCT 301
ACCT 302
ACCT 312
ACCT 321
ACCT 356
ACCT 365
ACCT 386
ACCT 400
ACCT 440

Impact

The proposed changes in, or clarifications of, these course prerequisites will not result in any additional demands on our accounting faculty; however, we do feel these changes will provide the following benefits:

1) **Improve student learning.** By adhering to these prerequisites, students will enter classes with a better conceptual foundation for learning new material.

2) **Reduce the cost of education.** Students who successfully complete appropriate prerequisites will likely have a higher pass rate thus reducing the need to repeat classes.

3) **Reduce graduation bottlenecks.** By enforcing prerequisites at every step of a student’s progress to graduation we will be able to avoid having students get to their last semester and realizing that they still need to complete some introductory courses.

4) **Improve consistency of prerequisite enforcement.** We hope that with these clarified prerequisites, we will be able to assist the registrar and those who work with PeopleSoft to properly program these prerequisites into PeopleSoft to ensure that students are not allowed to register for a class without the required prerequisites. This will assist students during the registration process to help them avoid registering for classes for which they are un(under)prepared.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 203.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 203

Catalog Entry (50-word recommended maximum):

203. Introduction to Managerial Accounting (3) (1st, F, W, Sp, Su) Topics include product costing, fixed and variable costs, cost-volume-profit, budgeting, performance evaluation, international issues, and other information for decision making.

Catalog Prerequisites Wording:

(Prerequisites: MATH 106 OR MATH 110. ACCT 201 with a C- or better. Pre or co-requisite: ACCT 232B.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 C- or better) AND (MATH 106 OR MATH 106A OR MATH 106B OR MATH 110 OR MATH 110A OR MATH 110B OR MATH 110H OR MATH 111 OR MATH 112 OR MATH 119 NOT MATH 221 OR MATH 214) AND (ACCT 232B OR ACCT 232B concurrently enrolled)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 232A.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 232A

Catalog Entry (50-word recommended maximum):

232A. Mathematics of Finance (1.5) (1st, F, W, Sp) Simple and compound interest, annuities and sinking funds, bonds, amortization schedules, other finance mathematics topics. (Prerequisites: MATH 106 OR MATH 110. English fluency or ENGL 101.)

Catalog Prerequisites Wording:

(Prerequisites: MATH 106 OR MATH 110. English fluency or ENGL 101.)

PeopleSoft Detailed Prerequisites Listing:

(MATH 106 OR MATH 106A OR MATH 106B OR MATH 110 OR MATH 110A OR MATH 110B OR MATH 110H OR MATH 111 OR MATH 112 OR MATH 119 OR MATH 214 NOT MATH 221 as it is insufficient) AND (English Fluency or ENGL 101)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 232B.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 232B

Catalog Entry (50-word recommended maximum):

232B. Finance and Accounting Software Applications (1.5) (1st, F, W, Sp) Development of spreadsheet skills in time value of money, compound interest, annuities, amortizations and other business functions. Introduction to basic accounting software. (Prerequisite: MATH 97. Pre or co-requisite: ACCT 201.)

Catalog Prerequisites Wording:

(Prerequisite: MATH 97. Pre or co-requisite: ACCT 201.)

PeopleSoft Detailed Prerequisites Listing:

(MATH 97 OR MATH 99 OR MATH 100 OR MATH 100A OR MATH 100D OR MATH 101 OR MATH 102 OR MATH 103 OR MATH 105 OR MATH 106 OR MATH 106A OR MATH 106B OR MATH 110 OR MATH 110A OR MATH 110B OR MATH 110H OR MATH 111 OR MATH 112 OR MATH 119 OR MATH 214 OR MATH 221) AND (ACCT 201 OR ACCT 201 concurrently enrolled)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 301.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 301

Catalog Entry (50-word recommended maximum):

301. Intermediate Accounting I (3) (F, W) Review of ACCT 201 and an in-depth study of applied accounting theory. Includes basic financial statements and international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 302.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 302

Catalog Entry (50-word recommended maximum):

302. Intermediate Accounting II (3) (W, Sp) A continuation of ACCT 301 with an emphasis on working capital items, plant assets, equity securities, and stockholders' equity, and related international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 312.

**Effective Date:** Upon approval.

**College:** College of Business, Computing and Government.

**Course Prefix:** ACCT

**Course Number:** 312

**Catalog Entry (50-word recommended maximum):**

312. **Managerial Accounting** (3) (1st, F) Review of ACCT 203 and an in-depth study of managerial information used for decision making. Includes international dimensions of managerial accounting. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

**Catalog Prerequisites Wording:**

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

**PeopleSoft Detailed Prerequisites Listing:**

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 321.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 321

Catalog Entry (50-word recommended maximum):

321. Federal Tax I (3) (1st, W) Study of federal income tax laws through the preparation of tax returns for U.S. citizens, residents and nonresident aliens. Introduction to international tax treaties. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 356.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 356

Catalog Entry (50-word recommended maximum):

356. Accounting Information Systems (3) (1st, F) An introduction to contemporary accounting systems with an emphasis on accounting cycles and internal controls. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H)) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 365.

**Effective Date:** Upon approval.

**College:** College of Business, Computing and Government.

**Course Prefix:** ACCT

**Course Number:** 365

**Catalog Entry (50-word recommended maximum):**

365. **Auditing** (3) (W, Sp) Introduction to U.S. and international generally accepted auditing standards with a focus on financial auditing technology. Auditor's Code of Professional Conduct is emphasized. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better.)

**Catalog Prerequisites Wording:**

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better.)

**PeopleSoft Detailed Prerequisites Listing:**

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 302 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

**See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.**
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 386.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 386

Catalog Entry (50-word recommended maximum):

386. Advanced Financial Computing (3) (F, W) Development and enhancement of advanced financial computing skills utilizing spreadsheet applications and other accounting-specific software programs. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 400.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 400

Catalog Entry (50-word recommended maximum):

400. Intermediate Accounting III (3) (Sp) A continuation of Accounting 302 with an emphasis on debt securities, income tax effects, leases, pensions, accounting changes, disclosures, and related international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 302 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better) AND (BUSM 301 OR BUSM 302)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
Section 4 – Course Proposal

This is a request to change the prerequisites for Accounting 440.

Effective Date: Upon approval.

College: College of Business, Computing and Government.

Course Prefix: ACCT

Course Number: 440

Catalog Entry (50-word recommended maximum):

440. International Accounting and Accounting Research (3) (1st, F, W) Study of international accounting issues, accounting harmonization, and international standards; research skills in accounting regulations and financial reporting. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)

Catalog Prerequisites Wording:

(Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)

PeopleSoft Detailed Prerequisites Listing:

(ACCT 201 AND ACCT 203 must both be completed with a B- or better) AND (ACCT 301 AND ACCT 302 AND ACCT 232A AND ACCT 232B AND (ECON 200 or ECON 200H) AND (ECON 201 or ECON 201H) AND MATH 221 must all be completed with a C- or better) AND (BUSM 301 OR BUSM 302)

See attached copy of the online catalog web pages that should change as a result of this proposal. The location of changes that should be made has been indicated.
OLD CATALOG DESCRIPTIONS (PAGES 15 & 16)

HERE ARE THE OLD CATALOG DESCRIPTIONS PER THE ONLINE CATALOG AS OF 3/11/10. PLEASE REPLACE EACH CIRCLED ITEM WITH ITS REVISED WORDING AS PROVIDED STARTING ON PAGE 17 OF THIS PROPOSAL

203. Introduction to Managerial Accounting (3) (1st, F, W, Sp, Su) Topics include product costing, fixed and variable costs, cost-volume-profit, budgeting, performance evaluation, international issues, and other information for decision making. (Prerequisite: MATH 110 or 106, or equivalent, and ACCT 201 with a C- or better)

232A. Mathematics of Finance (1.5) (1st, F, W, Sp) Simple and compound interest, annuities and sinking funds, bonds, amortization schedules, other finance mathematics topics. (Prerequisites: MATH 106 OR MATH 110 or equivalent)

232B. Finance and Accounting Software Applications (1.5) (1st, F, W, Sp) Development of spreadsheet skills in time value of money, compound interest, annuities, amortizations and other business functions. Introduction to basic accounting software. (Prerequisites: ACCT 232A with a C- or higher; pre or co-requisite: ACCT 201)

Note: All upper school courses in accounting except ACCT 321 are restricted.

301. Intermediate Accounting I (3) (F, W) Review of ACCT 201 and an in-depth study of applied accounting theory. Includes basic financial statements and international issues. (Prerequisites: ACCT 201 and 203 with a B- or better.)

302. Intermediate Accounting II (3) (W, Sp) A continuation of ACCT 301 with an emphasis on working capital items, plant assets, equity securities, and stockholders' equity, and related international issues. (Prerequisite: ACCT 301.)

312. Managerial Accounting (3) (1st, F) Review of ACCT 203 and an in-depth study of managerial information used for decision making. Includes international dimensions of managerial accounting. (Prerequisites: ACCT 201 and 203 with a B- or better and MATH 221.)

321. Federal Tax I (3) (1st, W) Study of federal income tax laws through the preparation of tax returns for U.S. citizens, residents and nonresident aliens. Introduction to international tax treaties. (Prerequisite: ACCT 301.)

356. Accounting Information Systems (3) (1st, F) An introduction to contemporary accounting systems with an emphasis on accounting cycles and internal controls. (Prerequisite: ACCT 302.)
OLD CATALOG DESCRIPTIONS CONTINUED
(PAGES 15 & 16)

HERE ARE THE OLD CATALOG DESCRIPTIONS PER THE ONLINE CATALOG AS OF 3/11/10. PLEASE REPLACE EACH CIRCLED ITEM WITH ITS REVISED WORDING AS PROVIDED STARTING ON PAGE 17 OF THIS PROPOSAL

365. Auditing (3) (W, Sp) Introduction to U.S. and international generally accepted auditing standards with a focus on financial auditing technology. Auditor's Code of Professional Conduct is emphasized. (Prerequisite: ACCT 302.)

386. Advanced Financial Computing (3) (F, W) Development and enhancement of advanced financial computing skills utilizing spreadsheet applications and other accounting-specific software programs. (Prerequisite: ACCT 301.)

400. Intermediate Accounting III (3) (Sp) A continuation of Accounting 302 with an emphasis on debt securities, income tax effects, leases, pensions, accounting changes, disclosures, and related international issues. (Prerequisites: ACCT 302 and BUSM 301 or BUSM 302.)

440. International Accounting and Accounting Research (3) (1st, F, W) Study of international accounting issues, accounting harmonization, and international standards; research skills in accounting regulations and financial reporting. (Prerequisite: ACCT 302.)
NEW CATALOG DESCRIPTIONS (PAGES 17 & 18)

PLEASE USE THE FOLLOWING DESCRIPTIONS TO COMPLETELY REPLACE THE OLD CATALOG DESCRIPTIONS AS PROVIDED ON PAGES 15 AND 16 OF THIS PROPOSAL.

203. Introduction to Managerial Accounting (3) (1st, F, W, Sp, Su) Topics include product costing, fixed and variable costs, cost-volume-profit, budgeting, performance evaluation, international issues, and other information for decision making. (Prerequisites: MATH 106 OR MATH 110. ACCT 201 with a C- or better. Pre or co-requisite: ACCT 232B.)

232A. Mathematics of Finance (1.5) (1st, F, W, Sp) Simple and compound interest, annuities and sinking funds, bonds, amortization schedules, other finance mathematics topics. (Prerequisites: MATH 106 OR MATH 110. English fluency or ENGL 101.)

232B. Finance and Accounting Software Applications (1.5) (1st, F, W, Sp) Development of spreadsheet skills in time value of money, compound interest, annuities, amortizations and other business functions. Introduction to basic accounting software. (Prerequisite: MATH 97. Pre or co-requisite: ACCT 201.)

Note: All 300 and 400 level accounting courses are restricted to those students who have successfully completed all “Accounting Prerequisites”. The Accounting Prerequisites are ACCT 201, ACCT 203, ACCT 232A, ACCT 232B, ECON 200, ECON 201, MATH 221. In addition, ACCT 201 and 203 must each have been completed with a B- or better.

301. Intermediate Accounting I (3) (F, W) Review of ACCT 201 and an in-depth study of applied accounting theory. Includes basic financial statements and international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

302. Intermediate Accounting II (3) (W, Sp) A continuation of ACCT 301 with an emphasis on working capital items, plant assets, equity securities, and stockholders' equity, and related international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

312. Managerial Accounting (3) (1st, F) Review of ACCT 203 and an in-depth study of managerial information used for decision making. Includes international dimensions of managerial accounting. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better.)

321. Federal Tax I (3) (1st, W) Study of federal income tax laws through the preparation of tax returns for U.S. citizens, residents and nonresident aliens. Introduction to international tax treaties. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)
NEW CATALOG DESCRIPTIONS (PAGES 17 & 18)

PLEASE USE THE FOLLOWING DESCRIPTIONS TO COMPLETELY REPLACE THE OLD CATALOG DESCRIPTIONS AS PROVIDED ON PAGES 15 AND 16 OF THIS PROPOSAL.

356. Accounting Information Systems (3) (1st, F) An introduction to contemporary accounting systems with an emphasis on accounting cycles and internal controls. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

365. Auditing (3) (W, Sp) Introduction to U.S. and international generally accepted auditing standards with a focus on financial auditing technology. Auditor's Code of Professional Conduct is emphasized. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better.)

386. Advanced Financial Computing (3) (F, W) Development and enhancement of advanced financial computing skills utilizing spreadsheet applications and other accounting-specific software programs. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 with a C- or better.)

400. Intermediate Accounting III (3) (Sp) A continuation of Accounting 302 with an emphasis on debt securities, income tax effects, leases, pensions, accounting changes, disclosures, and related international issues. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)

440. International Accounting and Accounting Research (3) (1st, F, W) Study of international accounting issues, accounting harmonization, and international standards; research skills in accounting regulations and financial reporting. (Prerequisites: All Accounting Prerequisites. ACCT 201 and 203 with a B- or better. ACCT 301 and 302 with a C- or better. BUSM 301.)