

00-41  
10-2019



Controlling Officer: **Dr. Gary ...** Email Address: **...**

Department: **...** 14/07/2000

For each course

Check all appropriate boxes in column 1 and complete column 2  
propose and for each program proposal...

Dr. Gary ...

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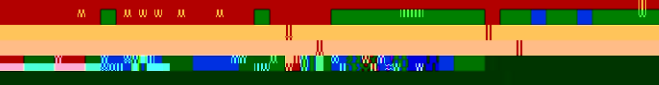
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**Requesting Catalog Description Change  
(Prerequisite Change)**

**Part II. Description of Curriculum Change**

1. Current Catalog description:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**

**Prerequisite:** Grade of C or better in ACCT 303

Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also

emphasized.

Proposed change including complete old catalog description:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**

**Prerequisite:** Grade of C or better in ACCT 202

Primarily focuses on financial reporting for asset wealth typically found in business environments. Coverage includes recognition and measurement of such assets as cash, receivables, investments, inventories, plant assets, and intangible assets. Present value concepts in financial reporting are also emphasized.

Old:

**ACCT 304 Intermediate Accounting I**

**3c-0l-3cr**