

CURRICULUM PROPOSAL FORM
University-Wide Undergraduate Curriculum Committee

Accounting Department
Curriculum Changes

1. Prerequisites

<u>Course</u>	<u>Present Prerequisite</u>	<u>New Prerequisite</u>
AG 201 Acctg. Princ. I	none--taken in sophomore year	sophomore status (29 credits) or permission of dept. chair
AG 202 Acctg. Princ. II	"C" grade or better in AG 201	no change
AG 301 Interm. Acctg. IX	AG 202	"C" grade or better in AG 202

8/15/89

RATIONALE FOR GRADE REQUIREMENT AND PREREQUISITE CHANGE
Department of Accounting

The Department of Accounting is striving to improve the overall quality of our program of study in accounting, especially for students graduating with a B.S. degree in Accounting. Allowing students to graduate without having a "C" average in all 300 and 400 level accounting courses (AG) does not serve the best interests of IUP, the students, and their eventual employers. Penn State does not permit accounting majors to graduate with a grade of less than

Essentially, we believe our new prerequisite of a "C" grade or better in certain critical accounting courses (AG 202, AG 301, and AG 311) will eventually result in an improvement in the quality of our graduates in accounting and the Accounting program at IUP.

~~The prerequisite change for AG 202/Auditing to AG 302/Intermediate~~