C - Small Curricular Revisions : Entry # 3256

Today's Date

02/01/2024

Your Name

Jo Lacy

Your Email:

jlacy@highpoint.edu

Department Chair Name

Dr. Ross Roberts

Email address of your department chair

rroberts@highpoint.edu

By checking below I am certifying that my department chair (named above) has seen and approved the courses that are included in this proposal.

Yes

Please select the appropriate school overseeing this proposal:

Business

Does this proposal correspond to a particular term?

Spring 2025

Which category does this change fall under?

- Course name
- Course description

Changes to course number, name, and/or description

Current Course Number & Name (prefix and number)	Proposed New Course Number & Name	Proposed new description	Brief rationale for change
ACC 2050/ Accounting Research	ACC 2050/Governmental and Not-for-Profit Accounting	This course explores basic fund accounting and financial reporting concepts for governmental and not-for-profit entities. Topics include budgeting, transaction analysis, preparation, use and analysis of financial statements. The course also examines recent GASB and FASB pronouncements.	There is a desire to provide material that will be useful for the CPA exam and to fill a hole in the curriculum.

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Rationale for above changes

The recent CPA exam content change resulted in the elimination of direct accounting research questions and more focus on governmental and not-for-profit accounting. Therefore, in a continuous effort to align our curriculum with the exam and offer our students the most appropriate preparation for the exam we are restructuring this course. (ACC 2050)

Does this change affect any other departments, schools, or programs besides your own? If so, please describe your consultation process with affected parties.

No.

Dean Review

[DEAN] I approve/deny this proposal

Approve

Today's Date

02-08-2024

Name of Dean (if this is being reviewed by multiple deans, please indicate who approved it first here)

Dr. Daniel Hall

Comments

I highly support and commend these efforts to keep the Accounting major current to prepare many majors seeking CPA certification.