

C - Small Curricular Revisions : Entry # 3625**Today's Date**

01/23/2026

Your Name

Christina Griffith

Your Email:Cgriffit@highpoint.edu**Department Chair Name**

Christina Griffith

Email address of your department chaircgriffit@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?

No

Course Prefix, Number, & Name

ACC/EXP 3300 VITA Basic; ACC/EXP 4300 VITA Advanced; ACC 4030 Taxation; ACC 4040 Advanced Taxation; ACC 4090 Accounting Issues; ACC 4101 Literacy - Content Area: AUD; ACC 4102 Literacy - Content Area: BEC

Does this course currently count towards Gen Ed curriculum?

No

Which category does this change fall under?

- Course name
- Course description
- Course prerequisite(s)

Changes to course prefix, number, and/or name

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Current course prefix, number, & name	Proposed new course prefix & number	Proposed new name
ACC 4101 Literacy - Content Area: AUD	ACC 4101	American Institute of Certified Public Accountants Exam Section I Preparation
ACC 4102 Literacy - Content Area: BEC	ACC 4102	American Institute of Certified Public Accountants Exam Section II Preparation

Changes to course description(s)**Current Course Description (as seen in the UG Bulletin)**

ACC/EXP 3300. VITA Basic. An experiential learning course that will prepare and enable students to participate in the Volunteer Income Tax Assistance (VITA) program sponsored and administered by The City of High Point Department of Community Development in partnership with the Internal Revenue Service (IRS). The VITA program provides free tax return preparation assistance for low to moderate income individuals (as defined by IRS guidelines). Students will receive instruction in the preparation and filing of basic tax returns for individuals and the IRS code of preparer ethics. Successful completion of the IRS's certification exam for basic returns will qualify a student to work at VITA sites run by the City of High Point Department of Community Development. Course is offered in the spring. Two credits.

ACC/EXP 4300. VITA Advanced. An experiential learning course that will prepare and enable students to participate in the Volunteer Income Tax Assistance (VITA) program sponsored and administered by the City of High Point Department of Community Development in partnership with the Internal Revenue Service (IRS). The VITA program provides free tax return preparation assistance for low to moderate income individuals (as defined by IRS guidelines). Students will receive instruction in the preparation and filing of advanced tax returns for individuals and the IRS code of preparer ethics. Successful completion of the IRS's certification exam for basic returns will qualify a student to work at VITA sites run by the City of High Point Department of Community Development. Prerequisite: ACC/EXP 3300 or permission of the instructor. Course is offered in the spring. Two credits.

ACC 4030. Taxation. Study of the federal income tax system that emphasizes the theories, procedures and rationale associated with the taxation of individuals. Experiential learning is accomplished through the completion of a comprehensive tax return preparation problem using tax practice software that is commonly used in professional tax practice. Prerequisite: Junior standing. Course is offered in the fall. Four credits.

Proposed Revised Course Description

ACC/EXP 3300. VITA Basic. An experiential learning course that will prepare and enable students to participate in the Volunteer Income Tax Assistance (VITA) program sponsored and administered by The City of High Point Department of Community Development in partnership with the Internal Revenue Service (IRS). The VITA program provides free tax return preparation assistance for low to moderate income individuals (as defined by IRS guidelines). Students will receive instruction in the preparation and filing of basic tax returns for individuals and the IRS code of preparer ethics. Successful completion of the IRS's certification exam for basic returns will qualify a student to work at VITA sites run by the City of High Point Department of Community Development. Course is offered in the spring. Course is graded Pass/Fail. Two credits.

ACC/EXP 4300. VITA Advanced. An experiential learning course that will prepare and enable students to participate in the Volunteer Income Tax Assistance (VITA) program sponsored and administered by the City of High Point Department of Community Development in partnership with the Internal Revenue Service (IRS). The VITA program provides free tax return preparation assistance for low to moderate income individuals (as defined by IRS guidelines). Students will receive instruction in the preparation and filing of advanced tax returns for individuals and the IRS code of preparer ethics. Successful completion of the IRS's certification exam for basic returns will qualify a student to work at VITA sites run by the City of High Point Department of Community Development. Prerequisite: ACC/EXP 3300 or permission of the instructor. Course is offered in the spring. Course is graded Pass/Fail. Two credits.

ACC 4030. Taxation. Study of the federal income tax system that emphasizes the theories, procedures and rationale associated with the taxation of individuals. Experiential learning is accomplished through the completion of a series of tax return preparation problems. Prerequisite: Junior standing. Course is offered in the fall. Four credits.

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ACC 4040. Advanced Taxation. Study of the federal income tax system that emphasizes the theories, procedures, and rationale associated with the taxation of corporations. Experiential learning is accomplished through the completion of a series of exam questions taken from past professional licensure exams such as the CPA exam and the IRS Enrolled Agent Exam. Prerequisite: ACC 4030. Course is offered in the spring. Four credits.

ACC 4090. Accounting Issues. Capstone course covering current accounting issues, not-for-profit accounting, administrative aspects of the CPA exam, and integration of all parts of the accounting and general business curriculum. Prerequisites: ACC 3020 and ACC 4020. Four credits.

ACC 4101. Literacy – Content Area: AUD. This is an elective course that provides a deeper and more comprehensive study of professional standards in the content area of auditing. Students will use the knowledge gained in prerequisite course work to develop a more robust understanding of all areas associated with current auditing theory and practice. Prerequisite: ACC 4020 or permission of the instructor. One credit.

ACC 4102. Literacy – Content Area: BEC. This is an elective course that provides a deeper and more comprehensive study of professional standards in the content area of auditing. Students will use the knowledge gained in prerequisite course work to develop a more robust understanding of all areas associated with current auditing theory and practice. Prerequisite: ACC 4020 or permission of the instructor. One credit.

Proposed Revised Course Description

ACC 4040. Advanced Taxation. Study of the federal income tax system that emphasizes the theories, procedures, and rationale associated with the taxation of commercial transactions. Experiential learning is accomplished through the completion of a series of exam questions taken from past professional licensure exams such as the CPA exam and the IRS Enrolled Agent Exam. Prerequisite: ACC 4030. Course is offered in the spring. Four credits.

ACC 4090. Accounting Issues. Capstone course covering current accounting issues, administrative aspects of the CPA exam, and integration of all parts of the accounting and general business curriculum. Prerequisite: ACC 3020. Four credits.

ACC 4101. American Institute of Certified Public Accountants Exam Section I Preparation. This is an elective course that provides a deeper and more comprehensive study of professional standards covered by the American Institute of Certified Public Accountants exam section I, which is a computer-based examination. Student preparation will be aided using exam problems from prior years to connect concepts and theory with application. Prerequisite: Senior Standing. Course is graded Pass/Fail. One credit.

ACC 4102. American Institute of Certified Public Accountants Exam Section II Preparation. This is an elective course that provides a deeper and more comprehensive study of professional standards covered by the American Institute of Certified Public Accountants exam section II, which is a computer-based examination. Student preparation will be aided using exam problems from prior years to connect concepts and theory with application. Prerequisite: Senior Standing. Course is graded Pass/Fail. One credit.

Course Prerequisite Changes

Course Prefix & Number	Current Prerequisite(s)	Proposed Prerequisite(s)
ACC 4090	ACC 3020 and ACC 4020	ACC 3020
ACC 4101	Senior Standing, ACC 4020, or permission of instructor	Senior Standing
ACC 4102	Senior Standing, ACC 3040, or permission of instructor	Senior Standing

Rationale for above changes

1. ACC 4090 prerequisite change: I would like to remove ACC 4020 (Audit) as a pre-requisite for ACC 4090. ACC 4020 is still a required core course in the ACC major yet not required before beginning ACC 4090. ACC 4090 covers necessary auditing content without the use of the prerequisite.
2. ACC 4101 and ACC 4102 prerequisite change: The CPA exam is made up of four parts that students may complete in any

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order. To support this flexibility, the Department of Accounting and Finance will offer two CPA exam preparation course sections (I and II), enabling students to select any two of the four parts they wish to study.

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

No effect to other departments nor schools.

Dean Review

[DEAN] I approve/deny this proposal

Approve

Today's Date

25-01-2026

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

Dr. Daniel Hall

Comments

These changes are to the benefit of Accounting majors and has no impact on the other majors.