B - Course Revision Form V. 7.2022 : Entry # 3634

DEAN Decision

Approved

Today's Date

02/14/2026

DEAN Comments

Important to update curriculum in conjunction with CPA updates

EPC Decision

Approved

Today's Date

03/16/2026

Begin Form

Today's Date

02/01/2026

Your Name

Christina Griffith

Your Email:

Cgriffit@highpoint.edu

Are you a Department Chair?

Yes

By checking below, I certify that my department chair has seen and approved the course revisions that are in this proposal

Yes

Please select the appropriate school overseeing this proposal:

Business

When should this proposal take effect?

Spring 2027

Are you submitting multiple courses for revision from the same department?

Yes

Please list all of the courses that you are submitting revisions for:

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Course Prefix	Course Number	Course Title
ACC	3010	Intermediate Accounting I
ACC	3020	Intermediate Accounting II
ACC	3000	Accounting Information Systems
ACC	4050	Mergers and Acquisitions

What would you like to revise?

- Learning Outcomes

Gen Ed & Academic Program Information

Is this a revision to meet new Gen Ed requirements?

No

Is this course part of an academic program?

- This course does not currently fulfill academic program requirements

Does this course, as revised, include any community engagement?

No

Is this course part of GoGlobal?

No

Does this course count towards a major or a minor?

Yes

Please list the course(s) and whether they are required or electives for the major/minor.

Course Prefix/Number	Name of Major and/or Minor?	Required or Elective?
ACC 3010	Accounting	Required for Major and Minor
ACC 3020	Accounting	Required for Major and Minor
ACC 3000	Accounting	Required for Major and Minor
ACC 4050	Accounting	Required for Major and elective for the Minor

Is this course cross listed?

No

Choose the department designator for your course from the list below.

Curriculum Review Information

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Please list the revised student learning outcomes for this course in the box below.

I would like to propose the following more succinct learning outcomes for each course that align closely with content on the CPA examination and career expectations for our accounting graduates, as well as greater integration of accounting software within the accounting curriculum.

ACC 3010: Intermediate Accounting I:

1. Describe the conceptual framework and its importance in financial reporting.

2. Apply the accounting cycle to record and adjust transactions accurately.

3. Analyze the recognition and measurement of assets such as cash, receivables, inventories, and long-lived tangible assets.

4. Evaluate alternative accounting treatments for intangible assets and current liabilities.

5. Prepare a classified balance sheet, a statement of cash flow, and an income statement that complies with US GAAP.

ACC 3020: Intermediate Accounting II:

1. Explain the principles governing long-term liabilities, stockholders' equity, investments, leases, revenue recognition, and income taxes.

2. Apply GAAP to record and report transactions involving long-term liabilities, stockholders' equity, investments, leases, revenue recognition, and income taxes.

3. Analyze the impact of complex transactions on long-term liabilities, stockholders' equity, investments, leases, revenue recognition, and income taxes.

4. Evaluate different methods for accounting for long-term liabilities, stockholders' equity, investments, leases, revenue recognition, and income taxes.

5. Construct journal entries and disclosures for long-term liabilities, stockholders' equity, investments, leases, revenue recognition, and income taxes.

ACC 4050: Mergers and Acquisitions

1. Summarize the accounting principles for business combinations, consolidations, foreign currency transactions, derivatives, and the statement of cash flows.

2. Apply consolidation procedures to prepare combined financial statements for parent and subsidiary entities.

3. Analyze accounting treatments for business combinations, consolidations, foreign currency transactions, derivatives, and the statement of cash flows.

4. Evaluate the financial reporting implications of mergers, acquisitions, foreign currency fluctuations, and derivatives.

5. Develop consolidated financial statements and related disclosures for complex organizational structures.

ACC 3000: Accounting Information Systems

1. Explain how accounting information systems work and why they are important for financial reporting and business decision-

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making.

2. Use data analysis software to organize and analyze accounting data for better insights.

3. Use data visualization software to create simple charts and graphs that help visualize accounting data and make it easier to understand.

4. Set up and manage a small business accounting system in a digital environment, including recording transactions and preparing financial reports.

5. Use and integrate Enterprise Resource Planning software to record transactions and connect different parts of a company's business process, making sure financial information is accurate and ensure compliance with internal control rules.

Please list any revisions to units or content areas that will be required for all sections of this course in the box below.

No revision to content areas. Examples of syllabi are attached.

If you have Gen Ed learning outcomes, please address the kinds of assessments you may use for each area that you are proposing the course be designated (i.e., Arts, Humanities, Diversity, etc.)

N/A

Please list any revisions to course policies that will be required for all sections of this course.

N/A

If you would like to specify any revisions to requirements for how contact hours must be met for all sections of this course, please indicate below (e.g., if any experiential learning activities will replace seat time)

N/A

If this course proposal affects any other departments, please describe the consultation and approval that you've received and from whom in the box below.

N/A

Is there any additional information that you would like to provide for this proposal?

N/A

Additional Files

- ACC-4050_01-Mergers-and-Acquisitions-NEW-LOC.docx
- Syllabus-ACC-3020-01-NEW-LOC.docx