Please use this form to make minor changes to a program. Examples of such changes include the following:

- Changing the total number of credits for a degree
- Changing course pre-requisites, unit values, etc.
- Changes in the University General Education or designation of specific courses to satisfy General Education requirements
- Changing policies and procedures regarding Undergraduate Admissions criteria
- Policies on probation and disqualification with the various undergraduate programs
- Changes in programs, majors, concentrations, minors, and tracks, unless these are “major” changes (see below), in which case you should use a “Changes to Existing Programs” form

Note: a major revision is one involving the smaller of: a) more than 1/3 of the courses required for the program or b) 4 or more total courses, or re-conceptualizing the purpose of the course.

Before you proceed, please review the approval process in advance and leave time for each involved person or committee to review the proposal.

DATE: 11/10/06
DEPARTMENT/SCHOOL: Eberhardt School of Business
CONTACT PERSON: Stephen Wheeler
PHONE: 946-2630
BLDG & ROOM NO: Weber Hall 210 B

1. School: Eberhardt School of Business
   Program: Accounting Concentration
   Degree: B.S.

2. What is being changed and what is the rationale for the change? Removal of BUSI 33 (Managerial Accounting) as a prerequisite for BUSI 113A (Intermediate Accounting-I). Intermediate Accounting deals in depth with topics in Financial Accounting. The course content in BUSI 33, Managerial Accounting, is not essential for (or even related to) the successful completion of BUSI 113A. Since our upper division Accounting concentration courses are offered only once a year on a lock-step basis, this prerequisite creates scheduling problems for two-year transfer students who have not completed Managerial Accounting prior to entering Pacific in the Fall semester. As a result, students cannot finish all Accounting concentration courses in their remaining two years at Pacific (specifically, Advanced Accounting BUSI 113C cannot be completed without an extra Fall semester). Changing this prerequisite will allow these students to take BUSI 33 and BUSI 113A concurrently in their first Fall semester, and they will be on track to receive the complete Accounting concentration course sequence.

3. Existing policy (if applicable): As it stands, the prerequisites for BUSI 113A are a C or better in BUSI 31 (Financial Accounting) and BUSI 33 (Managerial Accounting), as well as junior standing.

4. New policy (if applicable): The proposed modification would list the prerequisites for BUSI 113A as a C or better in BUSI 31 and junior standing.

5. Catalog copy (if applicable):
Please remember to make the corresponding changes to your program's catalog copy when you receive page proofs for next year's catalog.

MISCELLANEOUS CHANGE PROPOSAL
APPROVAL SHEET

DATE: 11/10/06
DEPARTMENT/SCHOOL: Eberhardt School of Business
CONTACT PERSON: Stephen Wheeler
PHONE: 946-2630
BLDG & ROOM NO: Weber Hall 210 B

Please obtain signatures in the order they appear below, as applicable.

1. [ ] DEPARTMENT CHAIR:
   [ ] NA
   DATE: __________

2. [ ] CHAIRS OF OTHER INVOLVED DEPARTMENTS (if applicable):
   (Signatures needed for new courses and deletions)
   [ ] NA
   DATE: __________

3. [ ] CHAIR, SCHOOL/COLLEGE CURRICULUM COMMITTEE:
   [ ] Suzanne E. Wallack
   DATE: 1/15/07

4. [ ] DEAN OF SCHOOL/COLLEGE:
   [ ] Ray Shet
   DATE: 1/16/07

5. [ ] GENERAL EDUCATION COMMITTEE (if applicable):
   (Signature needed for new courses and deletions)
   [ ] NA
   DATE: __________

6. [ ] GRADUATE STUDIES COMMITTEE (if applicable):
   [ ] NA
   DATE: __________

7. [ ] REGISTRAR:
   [ ] __________
   DATE: 01-16-07

[ ] ACADEMIC AFFAIRS COMMITTEE:
   DATE: __________
Dr. Eric Typpo  
204D Weber Hall  
946-2260  
etyppo@pacific.edu  
http://blackboard.pacific.edu  
Office Hours 3:20-4 MW or by appointment

Texts:

(Don't sell this text as you will use it in 113B)

Prerequisites:  
Busi 31 & junior standing

Course objectives

1. To understand the basic accounting/information processing system  
2. To study generally accepted accounting practices concerned with preparation of the statement of income, balance sheet, and the statement of cash flows.  
3. To study the accounting and financial reporting issues with regard to current assets, revenue recognition, plant assets and intangible assets.

Course description

This course covers material that you were exposed to in Busi 31. However, we will get into details, issues and complications that are not addressed in an introductory course. Additionally, you will be expected to understand the theory (why is it done this way, and what are the tradeoffs that have to be considered) that underlie accounting practice in addition to being able to apply rules. Regular class attendance is necessary and expected. Intermediate Accounting is a rigorous class. Keeping up with the class reading/homework assignments is absolutely essential for success in the class.

Exams/assignments/homework

There will be four exams during the semester. The first three will be non-comprehensive exams, while the fourth will be a comprehensive take home final due during finals week. Several assignments will be made during the semester. These assignments will include cases given in class, and problems from the end of the chapter. Homework problems will be assigned for each chapter, but will not be graded unless they are part of an assignment. We will go over selected homework problems in class.
**Attendance**

I do not take attendance, and attendance is not explicitly factored into your grade. However, there is generally a direct correlation between attendance and doing well in the class. Additionally, some assignments may be done in class.

**Class projects**

There will be two class projects this semester:

1. Working as a group of 4 people, research a career path in accounting. You’ll prepare a short (~3 pages) written report and make a short presentation (5-10 minutes). Your report/presentation should cover (at a minimum) topics such as:
   
   a. Educational requirements.
   b. Typical salaries.
   c. Typical career path.
   d. What you do in that job/career.
   e. Any relevant professional certifications?

2. Working as a team of four people, pick an accounting issue under consideration by the FASB (www.fasb.org). Check Exposure Documents and Project Activities for possible topics. Your project will consist of:
   
   a. A written report of about 5 pages. The report should include a reference list.
   b. A short (10 minutes) presentation in class.

The format of your report and presentation is flexible, but at a minimum, you should explain:

1. What is the accounting issue? Explain it using as simply as possible.
2. What is the potential impact(s) on the financial statements? What statements would be affected and what would the general effect be?
3. What are the arguments for and against the change? If they exist, comment letters are a good source of information.
4. What theory underlies the arguments? Present it in as summarized a form as possible for the presentation.

Your presentation should summarize the findings of your written report. The use of visual aids (powerpoint/overhead/handouts) is encouraged.

The topics/careers are first come, first served, so choose early and choose often.
Grading

Your grade will be based on your scores on the three non-comprehensive exams, your score on the assignments and the final exam. If you must miss one of the non-comprehensive exams for a university approved reason (sickness etc.), let me know in advance, and the other exams will be re-weighted. You must take the final exam.

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<td><strong>3 non-comprehensive exams</strong></td>
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<td><strong>Assignments</strong></td>
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<td><strong>Projects</strong></td>
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<td><strong>Take Home Final</strong></td>
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<td>Introduction</td>
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<td>Chapter 2</td>
<td>Accounting Theory/ Conceptual Framework</td>
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<td>Chapter 3</td>
<td>The Accounting Information System</td>
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<td>Chapter 5</td>
<td>The Balance Sheet/ Statement of Cash Flows (partial)</td>
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<td>Career presentations</td>
<td>9/25 (reports are also due 9/25)</td>
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<td><strong>Opportunity for Excellence #1</strong></td>
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<td><strong>Opportunity for Excellence #2</strong></td>
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<td><strong>Opportunity for Excellence #3</strong></td>
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<td>Take Home Final Opportunity for Excellence</td>
<td><strong>Distributed 12/11 due 12/18</strong></td>
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