

THE UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE
FACULTY SENATE

Senate Document Number 8512S

Date of Senate Approval 04/05/12

Statement of Faculty Senate Action:

APC Document 70: Delete ACCT 319 and replace it with ACCT 321 and 322

Effective Date: Fall 2012

1.Delete: On page 200, the entry for **ACCT 319:**

319 Accounting for Governmental and Not-for-Profit Organizations (3)

The course covers the fundamentals of accounting for state and local governments and not-for-profit organizations. Pre- or corequisite: ACCT 301. No credit given to students who have credit for ACCT 419. Spring.

2.Add: On page 200, new courses, **ACCT 321 and 322:**

321 Accounting for Governmental Organizations (2)

Covers the fundamentals of accounting for state and local governments. Pre- or corequisite: ACCT 301. No credit given to students who have credit for ACCT 319 or 419. Odd years Spring.

322 Accounting for Not-for-Profit Organizations (2)

Covers the fundamentals of accounting of not-for-profit organizations. Pre-or corequisite: ACCT 301. No credit given to students who have credit for ACCT 319 or 419. Even years Spring.

Impact:

The impact to the Department and to the students should be minimal. This does not change the number of hours required for the accounting major.

Rationale:

ACCT 319, a three-hour course offered once a year, is being divided into two, two-hour courses. Each of these new courses will be offered every other year. This gives the students considerably more flexibility. They can take one or both courses, giving students the opportunity to identify an area of interest.