

THE UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE

FACULTY SENATE

Senate Document Number 7515S

Date of Senate Approval 04/30/15

Statement of Faculty Senate Action:

APC Document 57 (ACCT): **Change prerequisites and/or timing for ACCT 216, 301, 302, 317, 321, 322, 340, 341, 411, 417, 418**

Effective Date: Fall 2015

1. Delete: On page 202, the prerequisite for **ACCT 216:**

Prerequisite: ACCT 215. Fall and Spring.

Add: On page 202, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 215. Fall and Spring.

2. Delete: On page 202, the prerequisite for **ACCT 301:**

Prerequisite: ACCT 215. Fall and Spring.

Add: On page 202, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 215. Fall and Spring.

3. Delete: On page 202, the prerequisite for **ACCT 302:**

Prerequisite: ACCT 301. Fall and Spring.

Add: On page 202, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 301. Fall and Spring.

4. Delete: On page 202, the prerequisite for **ACCT 317:**

Prerequisite: ACCT 215. Pre-or corequisite: ACCT 320. Fall and Spring.

Add: On page 202, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 215. Pre-or corequisite: ACCT 320. Fall and Spring.

5. Delete: On page 203, the prerequisite and timing for **ACCT 321:**

Pre- or corequisite: ACCT 301. No credit given to students who have credit for ACCT 319 or 419. Odd years Spring.

Add: On page 203, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 301. Pre- or corequisite: ACCT 302. No credit given to students who have credit for ACCT 319 or 419. Every other year.

6. Delete: On page 203, the prerequisite and timing for **ACCT 322:**

Pre- or corequisite: ACCT 301. No credit given to students who have credit for ACCT 319 or 419. Even years Spring.

Add: On page 203, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 301. Pre- or corequisite: ACCT 302. No credit given to students who have credit for ACCT 319 or 419. Every other year.

7. Delete: On page 203, the prerequisite for **ACCT 340:**

Prerequisite: ACCT 317. Corequisite: ACCT 341. Pre- or corequisite: ACCT 302. Fall.

Add: On page 203, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 317. Corequisite: ACCT 341. Pre- or corequisite: ACCT 302. Fall.

8. Delete: On page 203, the prerequisite for **ACCT 341:**

Prerequisite: ACCT 317. Corequisite: ACCT 340. Pre- or corequisite: ACCT 302. Fall.

Add: On page 203, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 317. Corequisite: ACCT 340. Pre- or corequisite: ACCT 302. Fall.

9. Delete: On page 203, the prerequisite for **ACCT 411:**

Prerequisite: ACCT 302, 317. Pre- or corequisite: MGMT 380. No credit given to students who have credit for ACCT 318. Odd years Fall.

Add: On page 203, in place of deleted entry:

Prerequisite: A grade of C or better in ACCT 302 and 317. Pre- or corequisite: MGMT 380. No credit given to students who have credit for ACCT 318. Odd years Fall.

10. Delete: On page 204, the prerequisite for **ACCT 416:**

Prerequisite: ACCT 302. Fall.

Add: On page 204, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 302. Fall.

11. Delete: On page 204, the timing and prerequisite for **ACCT 417:**

Prerequisite: ACCT 301 and junior standing; or permission of instructor. Spring.

Add: On page 204, in place of deleted entry:

Prerequisite: a grade of C or better in ACCT 215 and junior standing; or permission of instructor. Pre- or corequisite: ACCT 301. Fall.

12. Delete: On page 204, the prerequisite for **ACCT 418:**

Prerequisites: ACCT 302 and senior standing. Pre- or corequisite: ACCT 317. Spring.

Add: On page 204, in place of deleted entry:

Prerequisites: a grade of C or better in ACCT 302 and senior standing. Pre- or corequisite: ACCT 317. Spring.

Impact: There is no impact on faculty resources from these changes. The accounting faculty has historically been in full agreement that students must obtain a C or better in ACCT 301, 302, and 317 in order to advance through the curriculum. This process has been managed by the grading policies in each of these classes (only grades of A, B, C or F are given). The changes to the prerequisites here make this policy more transparent to the students; it is not a change in the administration of the curriculum.

Rationale: The change in the prerequisite for ACCT 216 to a C or better in ACCT 215 reflects the intention that a student should not progress in either the management or accounting curriculum until they earn a C or better in Principles I. The current statement for both major curriculums only requires that a student eventually earn a C or better in ACCT 215 to graduate. This allows a student to earn a D in ACCT 215 and meet the prerequisite requirements for later classes that require ACCT 215 (such as ACCT 216), without demonstrating the discipline knowledge they need. They only need to re-take ACCT 215 sometime later in their academic career (sometimes as a senior) to earn a C in order to meet the requirement for graduation.

The changes in prerequisites for ACCT 321 and ACCT 322 reflect the experience of teaching the class. Students require the financial accounting knowledge from both ACCT 301 and 302 in order to understand how those concepts are applied in these specialized organizations. The changes in timing for ACCT 321 and ACCT 322 provide more flexibility on the timing of offering these courses. The change in the timing of ACCT 417 provides students better opportunities to participate in the VITA service learning or internship opportunities in the Spring semester.