

THE UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE  
FACULTY SENATE

Senate Document Number 7016S  
Date of Senate Approval 03/17/16

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Statement of Faculty Senate Action:

**APC 59 (MGMT / ACCT)                      Changes to Competencies for Management and Accounting**

**Effective Date: Fall 2016**

**1. Delete:** On page 205, under **General Requirements for Management, item V:**

- V. Other departmental requirements—A grade of C or higher in ACCT 215, 216, and MGMT 480 is required to graduate. Completing MGMT 480 with a C or higher also satisfies the demonstration of major competency and the oral competency requirements. Substitutions for required courses must be approved in writing by the department chair.

**Add:** On page 205, in place of deleted entry:

- V. Other departmental requirements—A grade of C or higher in ACCT 215, 216, and MGMT 480 is required to graduate. Completing MGMT 480 with a C or higher also satisfies the senior demonstration of major competency in addition to the written communication, oral communication, and information literacy competency requirements. Substitutions for required courses must be approved in writing by the department chair.

**Impact:** Embedding requirements for competency demonstration, which in the past were distributed throughout courses and outside assignments such as exams and orals, were labor intensive and divisive with minimal value to students and our program. Students must already complete MGMT 480 with C or higher to graduate. Also, this course currently cannot be transferred since it is a senior requirement taken during a student's final year. This change allows us to ensure that students and faculty no longer expend unnecessary effort to duplicate or retest skills, knowledge, or abilities that are currently taught in our capstone course (MGMT 480).

**Rationale:** Faculty agree that using MGMT 480 as the embedded location for students to demonstrate competency is both necessary and was the original intention of the previous curriculum revision. There are two overarching reasons for this change.

1. Other departments use a senior capstone course as the embedded location for students to demonstrate competency. We are confident that the content and pedagogy in our capstone course (MGMT 480) affords students the final opportunity prior to graduation to demonstrate their mastery of senior-level skills and knowledge in their major area of study, information literacy, written communication, and oral communication competencies. The individual and group projects assigned in this course reflect our desire to provide a comprehensive learning experience that incorporates disciplinary and cross-disciplinary content from the students' program of study.

2. This change will clarify the intentional separation of competency requirements and assessment of student learning. We are in the process of revising our AACSB Assurance of Learning and University Assessment Plans to afford flexibility and efficiency. We may still wish to use standardized exams, embedded projects, or other assignments across the curriculum as assessment tools. However, it has been problematic to conflate competency demonstration with student learning outcomes assessment. The former requires us to track this at an individual level each semester. Our assurance of learning and assessment, however, should allow us to examine student learning across time and may involve pre- and post-tests at different points in the curriculum or even to collect/analyze samples from student projects and alike.

**2. Delete:** On page 206, under **General Requirements for Accounting, items III and IV:**

- III. Other departmental requirements: Students must have a grade of C or better in ACCT 215, 301, 302 and 317 in order to progress through the Accounting curriculum. They also must have a grade of C or better in MGMT 480 to graduate. Any substitutions for specific courses must be approved in writing by the department chair.
- IV. Students must take and pass the accountancy competency exam within one year prior to graduation or completion of the post-baccalaureate certificate of major in accounting as their demonstration of degree competency. The exam is administered during the fall and spring semesters only, not during the summer. Meeting published departmental standards regarding a designated presentation demonstrates oral competency. A passing score on a standardized test after achieving junior standing demonstrates computer (business technology) competency. Writing and Information Literacy competency are assessed through specific assignments in designated classes graded with a departmentally approved rubric.

**Add:** On page 206, in place of deleted entry:

- III. Other departmental requirements—A grade of C or higher in ACCT 215, 301, 302, 317 and MGMT 480 is required to progress through the Accounting curriculum and graduate. Completing either ACCT 416 or ACCT 418 with a grade of C or higher satisfies the senior demonstration of major competency in addition to the written communication, oral communication, and information literacy competency requirements. Substitutions for required courses must be approved in writing by the department chair.

**Impact:** Embedding requirements for competency demonstration, which in the past were distributed throughout courses and outside instruments such as exams, were labor intensive and problematic for students and faculty. There were many cases where the ACCT major competency exam, for instance, actually resulted in some students who completed the course requirements and earned a high GPA being excluded from graduation because they failed the exam by just one or two points. The department faculty are in agreement that linking the ACCT major competency exam to graduation as a competency demonstration is unnecessary when we have senior-level capstone courses (ACCT 416 and ACCT 418) whereby students demonstrate their major area of study, information literacy, written communication, and oral communication competencies. This change allows us to ensure that students and faculty no longer expend unnecessary effort to duplicate or retest skills, knowledge, or abilities that are taught in our current capstone courses (ACCT 416 and ACCT 418).

**Rationale:** Faculty agree that using ACCT 416 or ACCT 418 as the embedded location for students to demonstrate competency is necessary and reflective. There are three overarching reasons for this change.

1. Other departments use a senior course as the embedded location for students to demonstrate competency. We are confident that the content and pedagogy in our senior ACCT courses affords students the final opportunity prior to graduation to demonstrate their mastery of senior-level skills and knowledge in their major area of study, information literacy, written communication, and oral communication competencies. The individual and group projects assigned in this course reflect our desire to provide a comprehensive learning experience that incorporates disciplinary and cross-disciplinary content from their program of study.
2. This change will clarify the intentional separation of competency requirements and assessment of student learning. We are in the process of revising our AACSB Assurance of Learning and University Assessment Plans to afford flexibility and efficiency. We may still wish to use standardized exams, embedded projects, or other assignments across the curriculum as assessment tools. However, it has been problematic to conflate competency demonstration with student learning outcomes assessment. The former requires us to track this at an individual level each semester. Our assurance of learning and assessment, however, should allow us to examine student learning across time and may involve pre- and post-tests at different points in the curriculum or even collect/analyze samples from students' projects and alike.
3. The university no longer requires technology competency demonstration. While we value and measure student learning of technology skills and application as part of our AACSB Assurance of Learning Plan, we do not believe it should be required for graduation. We are working to embed such assessment into our accounting courses that teach students to master and apply relevant business technology.