

THE UNIVERSITY OF NORTH CAROLINA AT ASHEVILLE

FACULTY SENATE

Senate Document Number 3117S

Date of Senate Approval 03/02/17

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Statement of Faculty Senate Action:

**APC Document 28 (ACCT):**

**Delete ACCT 320, 341 and 411**

**Effective Date: Fall 2017**

**1. Delete:** On page 215, the entry for ACCT 320:

**320 Communications Lab (1)**

Effective communication and research skills appropriate to the discipline. Writing concentrates on memorandums, letters and business reports. Oral presentations address accounting issues and ethics. Research involves print and electronic media. Basic computer software will be used to generate reports. Pre- or corequisite: ACCT 317. Fall and Spring.

**2. Delete:** On page 216, the entry for ACCT 341:

**341 Accounting Systems Lab (1)**

Provides a practical application of the theoretical concepts of accounting information systems discussed in ACCT 340. Students will enter accounting transactions into a computerized accounting system and follow the flow of these entries to financial reporting. Additional topics will include an introduction to relational databases and flowcharting of accounting systems. Prerequisite: a grade of C or better in ACCT 317. Corequisite: ACCT 340. Pre- or corequisite: ACCT 302. Fall.

**3. Delete:** On page 216, the entry for ACCT 411:

**411 Controllership (3)**

An in-depth study of the role of the managerial accountant in the development of information relevant to internal and external decision making. Topics include full disclosure and SEC reporting, segment and interim reporting, hedging, value and supply chain analysis, activity based management, incentive compensation, and uncertainty in decision-making. 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.

**Resource Statement:** There will be a favorable impact on students and faculty upon deleting these courses from the curriculum. First, students will have fewer credit hours required in the major, which will afford greater flexibility. Second, faculty have typically taught ACCT 320 and 341 as a 1-credit overload when offered. Additionally, ACCT 411 is an elective that Senate approved in 2012 (<https://www3.unca.edu/facultysenate/2011-12/sm040512.pdf>), but was never offered due to limited faculty resources in the following academic years.

**Rationale:** In terms of ACCT 320, the faculty will spread the communication readings and selected assignments across the required accounting courses in the proposed major. Therefore, eliminating the course affords greater efficiency. ACCT 341 is a legacy course from when students had to physically access a computer lab in order to run accounting software. Much of that hands-on work can be done using mobile technology inside and outside the course. Therefore, a dedicated hour and space for a laboratory is no longer necessary. With respect to deleting ACCT 411 from the catalog, the streamlining of our electives will provide further opportunities to contribute to the LAC and offer special topics when demand exists.