

THE UNIVERSITY OF NORTH CAROLINA ASHEVILLE
FACULTY SENATE

Senate Document Number SD1323S
Date of Senate Approval 02/02/2023

Statement of Faculty Senate Action:

APC Document 8 (DMA): Add Prerequisite to ACCT 216, Principles of Accounting II

Effective Date: Fall 2023

1. Delete: On page 227, the entry for **ACCT 216, Principles of Accounting II:**

216 Principles of Accounting II (4)

An introduction to managerial accounting and how accounting is used to assist in the management of organizations. Prerequisite: a grade of C or better in ACCT 215. Fall and Spring.

Add: On page 227, in place of deleted entry:

216 Principles of Accounting II (4)

An introduction to managerial accounting and how accounting is used to assist in the management of organizations. Prerequisite: a grade of C or better in ACCT 215; Pre- or corequisite for Accounting majors: MGMT 130. Fall and Spring.

Impact: Because MGMT 130 (Introductory Seminar in Organizations) is already a requirement for Accounting majors, there should be no change in when the course is offered, or the sections needed.

Rationale: The proposed change deals only with adding a prerequisite to ACCT 216; no other part of the course description is changing. MGMT 130 is a required introductory course for both Accounting and Management majors. Since it has not previously been listed as a prerequisite for a lower-level ACCT course, Accounting majors would often take this as juniors or seniors, negating the purpose of it serving as an introduction to the major. By listing it as a pre- or corequisite to a lower-level ACCT course, Accounting majors are ensured to take MGMT 130 earlier in their major career. Accounting students must take ACCT 215 before they take 216. We are intentionally attaching the pre- or corequisite to the second course to be sure we don't overload the student's first semester with major requirements. This gives students a little bit of flexibility as to when to take MGMT 130, but ensures they take it at a more appropriate time in the major progression.