

THE UNIVERSITY OF NORTH CAROLINA ASHEVILLE

FACULTY SENATE

Senate Document Number SD6724S

Date of Senate Approval 05/02/2024

Statement of Faculty Senate Action:

**APC Document 56 (ACCT): Change the requirements for the Accounting major;
Remove BUS 130 as a prerequisite for ACCT 216**

Effective Date: Fall 2024

1. Delete: On page 105, under the entry for **Major in Accounting**:

Major in Accounting

Accounting is known as the language of business, but all organizations need to speak the language in order to measure their performance and achieve their goals. The accounting program at UNC Asheville is designed to help students speak the language fluently and understand the various environments and organizations where it is applied. The Bachelor of Science degree with a major in Accounting provides students with the essential knowledge and skills to follow any career path in accounting or business. The degree requirements emphasize the mission-driven skills of communication, critical thinking, problem solving, and life-long learning. Global considerations, issues of sustainability, ethics, and technology are integrated throughout the curriculum. The degree facilitates students acquiring the credit hours of accounting necessary to sit for the CPA exam in North Carolina. Students considering this career path should be aware that there might be additional education and experience requirements necessary to become a CPA after passing the exam.

- I. Required courses for students majoring in Accounting—54 hours: ACCT 215, 216, 301, 302, 317, 340, 415, 417; BUS 130, 230, 300, 480; and 8 additional hours chosen from 300-400 level ACCT.
- II. Required core courses outside the major—12 hours: ECON 103, 306; STAT 185 or 225.
- III. Other departmental requirements—Major competency is demonstrated in ACCT 415. A grade of C or higher in ACCT 215, 216, 301, 302, 317, 415 and BUS 480 is required to progress through the Accounting curriculum and to graduate.

Add: On page 105, in place of deleted entry:

Major in Accounting

Accounting is known as the language of business, but all organizations need to speak the language in order to measure their performance and achieve their goals. The accounting program at UNC Asheville is designed to help students speak the language fluently and understand the various environments and organizations where it is applied. The Bachelor of Science degree with a major in Accounting provides students with the essential knowledge and skills to follow any career path in accounting or business. The degree requirements

emphasize the mission-driven skills of communication, critical thinking, problem solving, and life-long learning. Global considerations, issues of sustainability, ethics, and technology are integrated throughout the curriculum. The degree facilitates students acquiring the credit hours of accounting necessary to sit for the CPA exam in North Carolina. Students considering this career path should be aware that there might be additional education and experience requirements necessary to become a CPA after passing the exam.

Students majoring in Accounting are required to complete the Professional Development Program. This structured program is designed to assist students in gaining critical career readiness skills such as career analysis, resume crafting, digital profile development, networking, and employment searches. Students progress through this program from the point of declaring the major through their senior year.

- I. Required Accounting and Business courses for the major—52 hours: ACCT 215, 216, 301, 302, 317, 340, 415, 417; BUS 230, 300, 480; and 8 additional hours chosen from 300-400 level ACCT.
- II. Required core courses outside the major—12 hours: ECON 103, 306; STAT 185 or 225.
- III. Professional Development Program—Students will gain critical career readiness skills through completing structured professional development steps upon declaring the major through their senior year. This will be a course administered through Moodle, and steps include career analysis, resume crafting, consultation with a Career Center coach, engagement with industry/nonprofit/government representatives, digital profile development, planning for internship and other experiential learning, network and mentor development, employment search, mock interviews and salary negotiation, and participation in other required professional development activities. Progress is monitored annually.
 - Other departmental requirements—Major competency is demonstrated in ACCT 415. A grade of C or higher in ACCT 215, 216, 301, 302, 317, 415 and BUS 480 is required to progress through the Accounting curriculum and to graduate. Completion of the Professional Development Program is required to graduate.

Impact: No additional staffing will be required. The proposed changes include dropping BUS 130 as a requirement and adding a Professional Development Program required for graduation. BUS 130, a two-credit course, will no longer be offered by the department, and removing it reduces the required credits for the major from 54 to 52.

The Professional Development program will be delivered in the format of an online, asynchronous Moodle course that students have multiple years to complete, from the point of declaration to the point of graduation. Progress will be monitored annually by the student's advisor and the PDP coordinator.

Rationale: The Department of Business is dropping the 2-credit BUS 130 and replacing it with a 4-credit BUS 225, Introduction to Business course. To avoid adding more hours to the Accounting major and to focus the curriculum on courses that would be most beneficial to Accounting students, the new 4-credit BUS 225 is not required. The Professional Development Program provides students with the foundations of working in the business world as accountants.

2. **Delete:** On page 106, the entry for ACCT 216:

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: BUS 130. Fall and Spring.

Add: On page 106, 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. Fall and Spring.

Impact: None anticipated. Students will need to take only ACCT 215 prior to taking ACCT 216.

Rationale: BUS 130 is being deleted from the curriculum and needs to be removed as a prerequisite.