UNDERGRADUATE COUNCIL Request for Change(s)

Originating unit r	equesting change	Accounting Department		
Type of Change r	requested:			
Course ti Course de		Course prerequisite(s) Drop course(s) Drop program(s)		Program title Program description Program requirements
Semester and year	r change(s) take effe	ect:	Fall 20	22
17 (7) 7 (1	puter abbreviation if re than 30 spaces:			4
Eliminate the 3-h hours. This allow	s the students to hav	ted: or Elective course, reduce e 3 additional hours of "fr emester hours and 3 Electi	ee electi	ve." Currently, the
		Catalog copy		
Present catalog co	opy (paste-up from c	atalog).		
Accounting, E	ЗВА			
The accounting	g major requires 2	24 semester hours		
Specific Course	Requirements (21 s	emester hours)		
ACCT 30153	Financial Reporting I			3
ACCT 30163	Cost Analysis and Co	ntrol		3
ACCT 30253	Financial Reporting I			3
ACCT 30303	Principles of Taxation	1		3
ACCT 30273	Audit and Assurance			3
ACCT 40223	Risks and Controls			3
ACCT 40253	Financial Reporting I	П		3
In addition stud	lents must complet	e 3 semester hours from	the fol	lowing:
ECON 30223	Intermediate Microec			3
ECON 30233	Intermediate Macroed			3
FINA 30213	Investments I			3
INSC 40303	Demand Planning and	d Management		3
INSC 40353	Global Supply Chain			3

MANA 40203	Managing People and Human Resources	
MANA 40223	International Management	3
ENTR 40233	Family Business	3
MARK 40213	International Marketing	3
MARK 40223	Services Marketing	3
MARK 40263	Foundations of Selling	3

These electives tie to the competency objectives of the Neeley School and/or the undergraduate accounting program, including: critical reasoning and analytical skills, ethical awareness, global awareness, oral and written communication, technology and leadership. Students may take other courses with department approval, but such courses must be 30000 level or above and must satisfy one or more of the objectives.

Free electives: Students should consult their academic adviser in the Neeley Academic Advising Center to determine the number of elective hours needed to reach 124 total hours.

Proposed change(s).

Accounting, BBA

The accounting major requires 21 semester hours

Specific Course Requirements (21 semester hours)

ACCT 30153	Financial Reporting I	3
ACCT 30163	Cost Analysis and Control	3
ACCT 30253	Financial Reporting II	3
ACCT 30303	Principles of Taxation	3
ACCT 30273	Audit and Assurance	3
ACCT 40223	Risks and Controls	3
ACCT 40253	Financial Reporting III	3

Free electives: Students should consult their academic adviser in the Neeley Academic Advising Center to determine the number of elective hours needed to reach 124 total hours.

Request for Changes

1. What is the justification for the change(s) requested?

The accounting faculty noted that the accounting major currently has 24 required hours (21 accounting hours plus one 3-hour accounting elective). Reducing the accounting major by 3 hours allows our students more flexibility in their elective courses, may allow students to pursue new Neeley offerings such as the Fintech certificate, or may allow students other than finance majors to consider accounting as a minor or double major. In addition, currently the required number of hours by disciple in Neeley is as follows:

Existing Major Hours as of September 2021	Major Core	Elective Hours	Total Major Hours
Accounting	21	3	24
Business Information Systems	21	0	21
Entrepreneurship & Innovation	12	9	21
Finance	18	6	24
Finance & Real Estate	24	3	27
Management	15	6	21
Marketing	9	12	21
Supply Chain	22	0	22

Reducing the major to 21 hours aligns Accounting with other quantitative majors such as BIS and Supply Chain.

2. If applicable, explain how the change(s) will affect the current program outcomes and assessment mechanisms.

The change will allow students pursuing Accounting to have more options and may also allow students pursuing other majors in the Neeley School of Business to consider Accounting as a minor or double major. Assessment mechanisms will be unchanged. Outcomes may improve because students will be able to choose an elective that is not limited to 11 courses (as in the current system).

3. Faculty Resources: How will the unit provide faculty support for this change and any other impact this change may have on other current departmental listings. No changes are required. We do not anticipate a significant increase in students pursuing Accounting as a major or minor.

4.	Educational Resources: Wi	ll this change require additional	resources not curr	ently
	available (e.g. space, equipme	ent, library, other)?		YES
	If yes, list additional resource	s needed.	\boxtimes	NO

- 5. If this change affects other units of the University, include a statement signed by the chairperson(s) of the affected unit(s).
- 6. If cross-listed, provide evidence of approval by all curriculum committees appropriate to both the originating and cross-listed units.

Approval signature of chairperson of originating unit

Revised 09/04