

# School of Accountancy (SOA) Progression Requirements Policy – Beginning Fall 2012

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1. Accounting majors must earn a minimum grade of “C” in all accounting courses in order to progress in the accounting program.
2. A student may repeat a maximum of two upper-division (3000-level or higher) accounting courses, pending approval by the School of Accountancy Undergraduate Student Affairs Committee (see #4 below).
3. Students will not be allowed to repeat an upper-division (3000-level or higher) accounting course more than twice and must submit a written request for permission before repeating an upper-division accounting course (see #4 below).
4. A student who earns a grade of “D”, “F”, or “W” in an upper-division (3000-level or higher) accounting course and wishes to continue in the accounting major must write a letter directed to the School of Accountancy Director requesting permission to repeat an upper-division (3000-level or higher) accounting course. Students should submit the letter to the Director at least 3 weeks before the next semester begins. Requests to repeat a course are considered by the School of Accountancy Undergraduate Student Affairs Committee on an individual basis and the student is notified in writing of the decision of the Committee. The Committee will consider input from the student’s instructor(s) in making its decision and the submission of a letter requesting permission to retake the course constitutes permission for the Committee to consult the instructor(s) for relevant information regarding the student’s performance in the course. If the approval is granted, the student may repeat the course at its next offering pending space availability.
5. Students given permission to repeat an upper-division (3000-level or higher) accounting course may be advised and/or required to complete a remedial study program to alleviate any areas of deficit identified by the student’s prior performance in the course. Denial of a request to repeat a required accounting course, or a third failure to successfully complete a course (grade of “D”, “F”, or “W”) will result in the **dismissal of the student** from the accounting program/major.
6. Dismissal from the accounting program does not affect the ability of the student to change to another major within the College of Business Administration *or* at the University.
7. Students who are dismissed from the accounting program because they cannot enroll in a required accounting course (due to the above requirements), may appeal the program dismissal to the Assistant Dean of the College of Business Administration for External Affairs. Students who wish to appeal their dismissal should write a letter to the Assistant Dean within 3 weeks of being dismissed from the program, requesting permission to continue in the accounting major. Students should address their letters to: **Assistant Dean of the College of Business Administration for External Affairs, P.O. Box 8153, Statesboro, GA 30460.**
8. **Credit from Other Sources** – A student is to obtain written permission from the School of Accountancy Director prior to registration for academic credit in an upper-division (3000-level or higher) accounting course at other institutions or by independent study and will not be allowed to complete academic credit at other institutions for an upper-division accounting course previously attempted at Georgia Southern University except in rare and exceptional circumstances.
9. Strict adherence to the American Institute of Certified Public Accountant’s Code of Professional Conduct is required of all accounting students. Failure to comply with these professional standards will result in review and action by the School of Accountancy faculty and could result in the student’s dismissal from the accounting program.