**NOT FOR USE FOR CURRICULAR COURSE CHANGES**

**REQUEST FOR PROGRAM IMPROVEMENTS**

**NOTE: Changes to programs may require course changes, which must be processed electronically. Any questions should be directed to Associate Provost David Reinhold at 7-4564 or** [**david.reinhold@wmich.edu**](mailto:david.reinhold@wmich.edu)

**DEPARTMENT: ACTY**  **COLLEGE: Haworth College of Business**

**PROPOSED EFFECTIVE FALL YEAR:** **2019**

**PROPOSED IMPROVEMENTS:** *Academic Program Proposed Improvements*

New degree\*  New minor\*  Admission requirements

New major\*  Deletion\*  Graduation requirements

New curriculum\*  Revised major  Change in Title

New concentration\*  Revised minor  Transfer

New certificate\*

Other (explain\*\*) **\*\* Other:**

**Title of degree, curriculum, major, minor, concentration, or certificate: Master of Science in Accountancy**

|  |  |
| --- | --- |
| **Chair, Department Curriculum Committee:** | **Date** |

**CHECKLIST FOR DEPARTMENT CHAIRS/DIRECTORS**

For new programs and other changes that have resource implications, the dean has been consulted.

When appropriate, letters of support from department faculty are attached.

When appropriate, letters of support from other departments in the same college are attached.

When appropriate, letters of support from other college deans, whose programs/courses may be affected by the change, are attached.

The proposal has been reviewed by HIGE for possible implications for international student enrollment.

The proposal is consistent with the departmental assessment plan, and identifies measurable learning outcomes for assessment.

Detailed resource plan is attached where appropriate.

All questions attached have been completed and supporting documents are attached.

The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

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| **Chair/Director: Ola Smith** | **Date** **10/21/2018** |

**CHECKLIST FOR COLLEGE CURRICULUM COMMITTEE**

The academic quality of the proposal and the faculty involved has been reviewed.

Detailed resource plan is attached where appropriate.

Consistency between the proposal and the relevant catalog language has been confirmed.

The proposal has been reviewed for effect on students transferring from Michigan community colleges. Detailed information on transfer articulation must be included with undergraduate proposals.

Consistency between the proposal and the College and department assessment plans has been confirmed.

Consistency between the proposal and the College and department strategic plans has been confirmed.

All questions attached have been completed and supporting documents are attached.

The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

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| --- | --- |
| **Chair, College Curriculum Committee:** | **Date** |

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**REQUEST FOR PROGRAM IMPROVEMENTS**

**CHECKLIST FOR COLLEGE DEANS**

For new programs and proposed program deletions, the provost has been consulted.

For new programs, letter of support from University Libraries Dean indicating library resource requirements have been met.

When appropriate, letters of support from other college faculty and/or chairs are attached.

When appropriate, letters of support from other college deans, whose programs/courses may be affected by the change, are attached.

The proposal has been reviewed for implications for accreditation, certification, or licensure.

Detailed resource plan is attached where appropriate.

All questions attached have been completed and supporting documents are attached.

The proposal is written and complete as outlined in the Faculty Senate guidelines and the curriculum change guides.

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| --- | --- |
| **Dean:** | **Date** |

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| **FOR PROPOSALS REQUIRING REVIEW BY:**  GSC/USC; EPGC, GRADUATE COLLEGE, and/or FACULTY SENATE EXECUTIVE BOARD | | | |
| Return to Dean  Forward to: | Curriculum Manager: | Date: |
| Approve  Disapprove | \*needs review by  Chair, GSC/USC: | Date |
| Approve  Disapprove | Chair, EPGC: | Date |
| Approve  Disapprove | Graduate College Dean: | Date: |
| Approve  Disapprove | Faculty Senate President: | Date |
|  |  |  |
| Approve  Disapprove | \*needs review by  Provost: | Date |

**NOT FOR USE FOR CURRICULAR COURSE CHANGES**

**REQUEST FOR PROGRAM IMPROVEMENTS**

1. Explain briefly and clearly the proposed improvement:

Allow for previous work and/or academic experience to be given consideration, or waivers to be given, for students who don't meet the academic admission requirements.

1. Rationale. Give your reason(s) for the proposed improvement.

We want to show that students who don’t meet the admission requirements may be eligible for special consideration or waivers based on work and previous academic experience.

1. Effect on other colleges, departments, or programs. If consultation with others is required, attach evidence of consultation and support. If objections have been raised, document the resolution. Demonstrate that the program you propose is not a duplication of an existing one.

Not applicable (no change)

1. Effect on your department’s programs. Show how the proposed change fits with other departmental offerings.

Not applicable (no change)

1. Alignment with college’s and department’s strategic plan, mission, and vision.

Not applicable (no change)

1. Effects on enrolled students: Are program conflicts avoided? Will your proposal make it easier or harder for students to meet graduation requirements? Can students complete the program in a reasonable time? Show that you have considered scheduling needs and demands on students’ time.

Not applicable (no change)

1. Student or external market demand. What is your anticipated student audience? What evidence of student or market demand or need exists? What is the estimated enrollment? What other factors make your proposal beneficial to students?

Not applicable (no change)

1. Effects on resources. Explain how your proposal would affect department and University resources, including faculty, equipment, space, technology, and library holdings. If proposing a new program, include a letter and/or email of support from the university libraries affirming that the library resource issues have been reviewed. Tell how you will staff additions to the program. If more advising will be needed, how will you provide for it? What will be the initial one-time costs and the ongoing base-funding costs for the proposed program? (Attach additional pages, as necessary.)

Not applicable (no change)

1. List the learning outcomes for the revised or proposed major, minor, or concentration. The department will use these outcomes for future assessments of the program.

The Master of Science in Accountancy prepares students for professional careers in public accounting, industry, commerce, finance, and government. A graduate of the Haworth College of Business with a Master of Science in Accountancy will be qualified to take many of the professional certification examinations.

The MSA program is designed to provide greater breadth and depth in accounting and business than that delivered in the undergraduate accountancy program. The curriculum helps students further develop their technical expertise, communication skills, and understanding of the role of accountants in organizations. Course work will be selected from the areas of financial accounting, cost and managerial accounting, auditing, taxation, not-for-profit accounting, accounting fraud, and accounting systems.

1. Describe how this change is a response to assessment outcomes that are part of a department or college assessment plan or informal assessment activities.

Not applicable (no change)

1. (Undergraduate proposals only) Describe in detail how this change affects transfer articulation for Michigan community colleges. For new majors or minors, describe transfer guidelines to be developed with Michigan community colleges. For revisions to majors or minors, describe necessary revisions to Michigan community college guidelines. Department chairs should seek assistance from college advising directors or from the admissions office in completing this section.

Not applicable (no change)

1. Please offer both “Current Catalog Language” and “Proposed Catalog Language” if there is to be a change in the catalog description for a given program. For the “current” language, please copy and paste relevant language from the most current catalog and for the “proposed” language, please share the exact proposed new catalog language. As possible, bold or otherwise note the key changes in the new proposed catalog language.

**Current Language:**

Admission Requirements

To be eligible for admission to the Master of Science in Accountancy (MSA) program, an applicant must have earned:

• A total score of at least 1100, which is the sum of the GMAT score and (200 x the GPA for the last 60 hours in an accredited undergraduate degree program)

• a minimum GMAT score of 480

• a minimum GPA of 2.75 for the last 60 hours in an accredited undergraduate degree program.

Recent scores of the Graduate Record Examination (GRE) are acceptable. Equivalent GRE test scores can be used to meet minimum GMAT score requirements and can be used in formula calculations for admission purposes. See www.ets.org for information on conversion of a GRE score to a predicted GMAT score.

International Students Admission Requirements

An applicant whose native language is not English must meet the following:

1. Applicants to the MSA program will be required to show TOEFL results of 90 Internet Based Total (IBT) or 577 Paper Based Total (PBT) for unrestricted admission.

2. Applicants with 61-89 Internet Based Total (IBT) or 500-576 Paper Based Total (PBT) will be admitted with the restricted policy. Students in this test range will be required to enroll in ENGL 3600 or ENGL 3610. The English class appropriate for the student will be determined by the IAS.

3. Enrollment of new international students will be limited to fall semester except for students with above 90- 577 IBT/PBT scores who may begin their enrollment in fall, spring of summer I terms. 278

4. Students admitted with the restricted policy will be required to start summer I semester in order to fulfill the English class before fall semester. They will be allowed to enroll in academic courses their first semester as determined by the MSA faculty.

A Western Michigan University accountancy major with an average grade point of 3.3 or higher in the following eight courses (or equivalents) is not required to take the GMAT or GRE: ACTY 3100, 3110, 3130, 3220, 3240, 4160, and two of the electives (4110, 4130, 4140, 4220, 4240, and 4310).

Prerequisites to Graduate Study

The required preparation is an undergraduate degree in accounting, or its equivalent, and a 3.0 grade point average in accounting and business courses. Basic Skills: Quantitative Analysis, Computer Literacy, Academic Communications. Graduate students whose native language in not English and who do not have a degree from a U.S. institution must take the Academic Communication Placement Test at the beginning of their first semester of enrollment. This test is administered by the Center for English Language and Culture for International Students. It must be taken in addition to TOEFL (Test of English as a Foreign Language), which is taken as part of the admission process. A student who does not pass this examination is assigned to the Academic Communication for Business Purposes course. This course must be completed during the first semester of study. Graduate students whose native language is not English but have an undergraduate degree from a U.S. institution will not be required to take the placement test or the course. Basic Core: Corporate Finance; Legal, Regulatory, and Political Aspects of Business; Basic Economic Analysis. Accountancy Course Prerequisites: ACTY 2100, Principles of Accounting I; ACTY 2110, Principles of Accounting II; ACTY 3100, Financial Accounting I; ACTY 3110, Financial Accounting II; ACTY 3130, Accounting Information Systems; ACTY 3220, Managerial Accounting Concepts and Practices; ACTY 3240, Introductory Tax Accounting; ACTY 4160, Auditing.

Program Requirements A minimum of 30 semester hours of graduate work is required. A minimum of 15 hours of accounting must be selected from the following courses:

ACTY 6100 - Financial Accounting and Reporting Credits: 3 hours

ACTY 6170 - Attestation and Assurance Services Credits: 3 hours

ACTY 6210 - International Accounting Credits: 3 hours

ACTY 6220 - Seminar in Management Accounting Credits: 3 hours

ACTY 6240 - Business Tax Planning Credits: 3 hours

ACTY 6270 - Accounting Fraud Credits: 3 hours

ACTY 6280 - Financial Statement Analysis Credits: 3 hours

ACTY 6430 - Selected Topics in Accountancy II Credits: 3 hours

ACTY 6440 - Selected Topics in Accountancy III Credits: 3 hours Note:

ACTY 6010 and ACTY 6110 do NOT qualify as part of the 30 credit hour MSA program.

Additional Requirements

In addition to the accountancy course requirements, the student must elect a minimum of nine hours of 6000-level courses outside the Department of Accountancy. Each individual program must include at least twenty-four hours of 6000- or 7000-level courses and must have prior approval of a department advisor.

*Nine Hours of 6000-level Non-Accounting Courses*

The nine hours of 6000-level courses outside the Department of Accountancy should be selected from the following courses:

BUS 6150 - Global Business Credits: 3 hours

BUS 6160 - Law, Ethics and Corporate Social Responsibility Credits: 3 hours

CIS 6300 - ERP Data Management Credits: 3 hours

CIS 6400 - Business Analytics Credits: 3 hours

CIS 6640 - Predictive Analytics and Data Mining Credits: 3 hours

COM 6430 - Communication, Strategic Planning and Innovation Credits: 3 hours

COM 6730 - Conflict Management Credits: 3 hours

COM 6810 - Group Communication Processes Credits: 3 hours

COM 6830 - Power and Leadership Credits: 3 hours

ECON 6030 - Advanced Price Theory Credits: 3 hours

ECON 6070 - Uncertainty and Health Credits: 3 hours

FCL 6000 - Seminar in Business Credits: 3 hours

FIN 6120 - Financial Management Credits: 3 hours

FIN 6190 - Financial Markets and Institutions Credits: 3 hours

FIN 6220 - Financial Restructuring Credits: 3 hours

FIN 6250 - Financial Strategy Credits: 3 hours

FIN 6420 - International Finance Credits: 3 hours

FIN 6450 - Computer Applications in Finance Credits: 3 hours

MGMT 6100 - International Management Credits: 3 hours

MGMT 6140 - Supply Chain and Process Management Credits: 3 hours

MGMT 6170 - Leading People and Organizations Credits: 3 hours

MGMT 6200 - ERP System Configuration Credits: 3 hours

MGMT 6500 - Managing Change Credits: 3 hours

MGMT 6800 - Management of Innovation and Technology (MOIT) Credits: 3 hours

MKTG 6130 - Customer-Driven Marketing Management Credits: 3 hours

MKTG 6140 - Supply Chain and Process Management Credits: 3 hours

MKTG 6760 - Multinational Marketing Management Credits: 3 hours

To summarize the requirements:

1. Minimum of 30 hours of graduate course work.

2. Minimum of 15 hours of graduate course work in accountancy.

3. Minimum of 9 hours of non-accounting graduate courses.

4. Minimum of 24 hours at the 6000-level or above.

5. Minimum of 39 semester hours of accounting in graduate and undergraduate course work.

*Professional Certification Examinations*

A graduate of the Haworth College of Business with a Master of Science in Accountancy will be qualified to take many of the professional certification examinations. Since the qualifying rules differ by state and are subject to change, the student is responsible for determining if additional criteria need to be met for a specific exam or state. The program is designed to meet the AICPA's 150-hour requirement. A student without a degree in business must complete 24 credit hours of business courses to meet the 150-hour requirement.

The current requirements to sit for the CPA exam in Michigan include 24 hours of accounting, including auditing. The course work also must include a study in systems and governmental accounting.

**Proposed Language:**

Admission Requirements

To be eligible for admission to the Master of Science in Accountancy (MSA) program, an applicant must have earned:

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Prerequisites to Graduate Study

The required preparation is an undergraduate degree in accounting, or its equivalent, and a 3.0 grade point average in accounting and business courses. Basic Skills: Quantitative Analysis, Computer Literacy, Academic Communications. Graduate students whose native language in not English and who do not have a degree from a U.S. institution must take the Academic Communication Placement Test at the beginning of their first semester of enrollment. This test is administered by the Center for English Language and Culture for International Students. It must be taken in addition to TOEFL (Test of English as a Foreign Language), which is taken as part of the admission process. A student who does not pass this examination is assigned to the Academic Communication for Business Purposes course. This course must be completed during the first semester of study. Graduate students whose native language is not English but have an undergraduate degree from a U.S. institution will not be required to take the placement test or the course. Basic Core: Corporate Finance; Legal, Regulatory, and Political Aspects of Business; Basic Economic Analysis. Accountancy Course Prerequisites: ACTY 2100, Principles of Accounting I; ACTY 2110, Principles of Accounting II; ACTY 3100, Financial Accounting I; ACTY 3110, Financial Accounting II; ACTY 3130, Accounting Information Systems; ACTY 3220, Managerial Accounting Concepts and Practices; ACTY 3240, Introductory Tax Accounting; ACTY 4160, Auditing.

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