

**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

DEPARTMENT: ACTY

COLLEGE: HCoB

PROPOSED EFFECTIVE FALL YEAR: Fall 2021

PROPOSED IMPROVEMENTS: *Academic Program Proposed Improvements*

- | | | |
|---|---|--|
| <input type="checkbox"/> New degree* | <input type="checkbox"/> New minor* | <input type="checkbox"/> Admission requirements |
| <input type="checkbox"/> New major* | <input type="checkbox"/> Deletion* | <input type="checkbox"/> Graduation requirements |
| <input type="checkbox"/> New curriculum* | <input checked="" type="checkbox"/> Revised major | <input type="checkbox"/> Change in Title |
| <input type="checkbox"/> New concentration* | <input type="checkbox"/> Revised minor | <input type="checkbox"/> Transfer |
| <input type="checkbox"/> New certificate* | | |

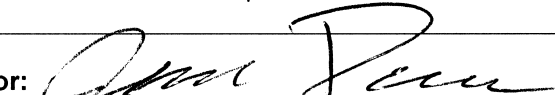
☐ Other (explain**) ** Other:

Title of degree, curriculum, major, minor, concentration, or certificate: MSA

Chair, Department Curriculum Committee: 	Date 10/16/2020
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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.

Chair/Director: 	Date 10/16/2020
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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.

Chair, College Curriculum Committee:	Date
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**NOT FOR USE FOR CURRICULAR COURSE CHANGES
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.

Dean:	Date
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FOR PROPOSALS REQUIRING REVIEW BY:

GSC/USC; EPGC, GRADUATE COLLEGE, and/or FACULTY SENATE EXECUTIVE BOARD

<input type="checkbox"/> Return to Dean		
<input type="checkbox"/> Forward to:	Curriculum Manager:	Date:
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	*needs review by Chair, GSC/USC:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Chair, EPGC:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Graduate College Dean:	Date:
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	Faculty Senate President:	Date
<input type="checkbox"/> Approve <input type="checkbox"/> Disapprove	*needs review by Provost:	Date

**NOT FOR USE FOR CURRICULAR COURSE CHANGES
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1. Explain briefly and clearly the proposed improvement:

Add the following new courses to the list of courses from which students must select their required minimum of fifteen accounting credit hours:

- ACTY 6491 CFO Financial Leadership (B-2019-ACTY-65)
- ACTY 6492 Managerial and Business Environment Capstone (B-2020-ACTY-20)
- ACTY 6493 Financial Accounting Capstone (B-2020-ACTY-19)
- ACTY 6494 Auditing Capstone (B-2020-ACTY-21)
- ACTY 6495 Taxation Capstone (B-2020-ACTY-22)

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

Adding these new courses will provide additional options to students as they complete their MSA. The courses will better prepare students for business leadership positions and to take on the challenges of the profession in the future. They will also help accounting and finance students prepare for topics appearing on the CPA exam. As a part of their professional career, many students are expected to earn a CPA certification.

3. 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)

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

Not applicable (no change)

5. Alignment with college's and department's strategic plan, mission, and vision.

This change aligns with our department's mission by empowering our students to become career-ready accounting professionals.

6. 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.

These changes will make it easier to meet graduation requirements, and they will improve students' knowledge and skills for entry into the work force and their preparation to sit for the CPA exam, if they so choose.

7. 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)

8. 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)

9. 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 accounting 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.

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

Based on feedback received from recruiters of accountancy students, there is an increased demand for students to have the skills and preparation the MSA provides.

11. (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

12. 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 meet one of the following:

- 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.
- A Western Michigan University accountancy major with an average grade point of 3.0 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).
- Students who don't meet these requirements may be eligible for waivers based on professional or previous academic experience. Students need to contact the chair of the Department of Accountancy to inquire about waivers for the 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.

Additional English Language Requirements for International Students Admissions

- Graduate students whose native language is 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 Haworth College of Business Communication Center. It must be taken in addition to TOEFL, which is taken as part of the admissions 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 a placement test or the Academic Communication for Business Purposes course.
- 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.
- 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.

- 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 or summer I terms. 278
- 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.

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 is 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. Each individual program must include at least twenty-four hours of 6000- or 7000-level courses and must have prior approval of a departmental advisor. The 6000- or 7000-level courses should be selected from the list provided by the Department of Accountancy. In addition, 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.

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 24 hours at the 6000-level or above.

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 meet one of the following:

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

ACTY 6491 - CFO Financial Leadership Credits: 3 hours

ACTY 6492 - Managerial and Business Environment Capstone Credits: 3 hours

ACTY 6493 - Financial Accounting Capstone Credits: 3 hours

ACTY 6494 - Auditing Capstone Credits: 3 hours

ACTY 6495 -Taxation Capstone Credits: 3 hours

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

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