

GRADUATE COUNCIL

PROPOSAL FOR CHANGE IN EXISTING COURSE/PROGRAM

ORIGINATING UNIT: Neeley School of Business

TYPE OF ACTION:

_____ Change in existing course

____X____ Change in existing program -- Master of Accounting

Semester and year course/program will take effect: Fall 2020

TYPE OF CHANGE REQUESTED: MAc Program

_____ Number _____X_____ Title

_____ Description _____ Prerequisite(s)

_____ Drop course/program _____X_____ Program Requirements

_____ Other (specify)

Appropriate Computer Abbreviation (24 spaces or less):

N/A

DESCRIPTION OF CHANGE (omit if dropping a course or program):

Reduce the core by 1.5 hours; add several new courses to program; course name change

Present catalog copy:

MAc Curriculum

Required (core) courses:

<u>ACCT 70260</u>	Accounting and Global Perspectives	1.50
<u>ACCT 70153</u>	Financial Statement Analysis	3
<u>ACCT 70303</u>	Taxation of Business Entities	3
<u>ACCT 70450</u>	Moral Reasoning in Accounting	1.50
<u>ACCT 70253</u>	Business Combinations and Advanced Topics	3
BUSI 70200	BUSI Intel & Acct Analytics	1.5
<u>ACCT 70263</u>	Communication, Analysis, and Persuasion in Accounting	3
<u>ACCT 70460</u>	Ethics for Accounting Professionals	1.50
Total Credit Hours:		18

Assurance Services Concentration:

<u>ACCT 70220</u>	Advanced Accounting Information Systems	1.50
<u>ACCT 70270</u>	Financial Reporting Research	1.50
<u>ACCT 71273</u>	Advanced Audit and Assurance	3
<u>ACCT 70510</u>	Valuation in Accounting Context I	1.50
Total Credit Hours:		7.5

Taxation Concentration:

<u>ACCT 70350</u>	Seminar in Current Tax Topics	1.50
<u>ACCT 70370</u>	Tax Research	1.50
<u>ACCT 70330</u>	Corporate Taxation	1.50
<u>ACCT 70320</u>	Taxation of Flow-through Entities	1.50
<u>ACCT 70340</u>	Special Topics in Taxation	1.50
<u>ACCT 70380</u>	Tax Research II	1.50
Total Credit Hours:		9.0

Financial Reporting and Valuation Concentration

<u>ACCT 70270</u>	Financial Reporting Research	1.50
<u>ACCT 70510</u>	Valuation in Accounting Context I	1.50
<u>ACCT 70520</u>	Valuation in Accounting Context II	1.50

Plus 3 hours from the following list:

<u>FINA 70010</u>	Financial Management II	1.50
<u>FINA 70523</u>	Financial Modeling	3
<u>FINA 70543</u>	Advanced Financial Management	3
<u>FINA 70513</u>	Security Analysis	3
<u>FINA 70533</u>	Portfolio Management	3
<u>FINA 70183</u>	Educational Investment Fund	3
<u>FINA 70583</u>	Topics in Applied Financial Analysis I	3

Other courses as appropriate with approval by MAC Director.

Additional accounting electives available to all MAc students (when offered):

<u>ACCT 70020</u>	Strategic Cost Analysis	1.50
<u>ACCT 70610</u>	Energy Accounting	1.50
<u>ACCT 70433</u>	International Financial Reporting and Global Markets	3

Students can select from any of the accounting electives that are part of each concentration as well as from a list of approved MBA courses to complete their 30 graduate credit hours.

Proposed catalog copy:

MAc Curriculum

Required (core) courses:

<u>ACCT 70260</u>	Accounting and Global Perspectives	1.50
<u>ACCT 70153</u>	Financial Statement Analysis	3
<u>ACCT 70303</u>	Taxation of Business Entities	3
<u>ACCT 70450</u>	Moral Reasoning in Accounting	1.50
<u>ACCT 70253</u>	Business Combinations and Advanced Topics	3
BUSI 70200	BUSI Intel & Acct Analytics	1.50
ACCT 70430	Analysis and Persuasion	1.50
<u>ACCT 70460</u>	Ethics for Accounting Professionals	1.50
Total Credit Hours:		16.5

Assurance Services Concentration:

<u>ACCT 70220</u>	Advanced Accounting Information Systems	1.50
<u>ACCT 70270</u>	Financial Reporting Research	1.50
ACCT 70250	Seminar in Current Assurance Topics	1.50
ACCT 70280	Advanced Assurance Services	1.50
ACCT 70290	Advanced Audit & Risk Assessment	1.50
Total Credit Hours:		7.50

Taxation Concentration:

<u>ACCT 70350</u>	Seminar in Current Tax Topics	1.50
<u>ACCT 70370</u>	Tax Research	1.50
<u>ACCT 70330</u>	Corporate Taxation	1.50
<u>ACCT 70320</u>	Taxation of Flow-through Entities	1.50
<u>ACCT 70340</u>	Multi-Jurisdictional Taxation	1.50
ACCT 70380	Tax Research II	1.50
Total Credit Hours:		9.0

Advisory and Valuation Concentration:

<u>ACCT 70270</u>	Financial Reporting Research	1.50
or		
ACCT 70370	Tax Research	1.50

ACCT 70510	Valuation in Accounting Context I	1.50
ACCT 70520	Valuation in Accounting Context II	1.50
ACCT 70550	Seminar in Current Advisory Topics	1.50
ACCT 70560	Mergers & Acquisitions in Acctg	1.50
	Total Credit Hours	7.50

Additional accounting electives available to all MAc students (when offered):

ACCT 70020	Strategic Cost Analysis	1.50
ACCT 70610	Energy Accounting	1.50
ACCT 70433	International Financial Reporting and Global Markets	3.0
ACCT 70440	Acctg & Public Policy	1.5

Students can select from any of the accounting electives that are part of each concentration as well as from a list of approved MBA courses to complete their 30 graduate credit hours.

70430

Supporting Evidence or Justification:

Together with the advisory board, the MAc curriculum committee reviewed the curriculum to identify opportunities for MAc students to reduce core requirements to allow a greater number of MAc students to pursue the Data Analytics Certificate offered by Neeley Graduate Programs. In addition, the curriculum committee and advisory board reviewed the content in each concentration to identify the most appropriate content for today's accounting graduates.

ADDITIONAL RESOURCES REQUIRED:

Faculty: None

Space and Equipment: None

Library: None

Other: None

CHANGE IN TEACHING LOAD:

Does this change affect any other units of the University? ____ Yes ☒ No

If yes, submit supporting statement signed by chair of affected unit.

If cross-listed, provide evidence of approval by all curriculum committees appropriate to both the originating and the cross-listed units.

Chair of Originating Unit:

Signature: Mary Schenfeld

Associate Dean for Graduate Programs
Neeley School of Business

Revised 11/97