

GRADUATE COUNCIL: PROPOSAL FOR CHANGE IN EXISTING COURSE/PROGRAM

Originating Unit NEELEY (ACCT - MAc)

Type of action: change in course change in program

Type of change requested:

- | | |
|--|--|
| <input type="checkbox"/> Number | <input type="checkbox"/> Course Title |
| <input type="checkbox"/> Description | <input type="checkbox"/> Prerequisite(s) Program |
| <input type="checkbox"/> Drop Course | <input checked="" type="checkbox"/> Requirements |
| <input type="checkbox"/> Drop Program* | <input type="checkbox"/> Other, please specify |

**A SACSCOC Drop Program Justification form will need to be completed*

Semester and year course/program will take effect: Fall 2023

Course instructional methodology:

course component types: [ugradcouncil.tcu.edu/forms/Course Component Types.pdf](http://ugradcouncil.tcu.edu/forms/Course%20Component%20Types.pdf)

Current name:

Proposed name:

Appropriate computer abbreviation (30 spaces or less):

Programs Only

Current program code: **NEEL-MAC**
(ex:EDCE-PHD)

Proposed code (list 2) _____ or _____

Current CIP code: **52.0301**

Does the change require a new or change in CIP code: Yes No

If yes, what is the proposed new CIP code:

*for reference please visit: nces.ed.gov/ipeds/cipcode/resources.aspx?y=56

Is the program already considered TCU STEM: Yes No

Does the change include a request to be a TCU STEM program: Yes No

Description of change (omit if dropping a course or program):

Change in courses required for completion of the MAc program.

Present Catalog Copy

See attached

Proposed Catalog Copy:

See Attached

Supporting evidence or justification:

The NASBA (National Association of State Boards of Accountancy) and TSBPA (Texas State Board of Public Accounting) have established criterion for individuals to be eligible to sit for the Certified Public Accountant (CPA) exam. Currently, all states require 150 college credit hours to become a licensed CPA. To be eligible to sit for the CPA exam in Texas, the TSBPA requires 30 semester hours of upper-level accounting courses (which must include 2 hours of approved accounting or tax research), 24 semester hours of upper-level business courses (which must include 2 hours of approved business communications), and 3 semester hours of an approved ethics course.

Many students complete the additional 30 hours of coursework through a graduate degree in accounting. At TCU students can complete the Master of Accounting (MAc) program. However, for some students, the traditional MAc program does not meet their needs. For example, some students enter TCU with credit hours (e.g., advanced placement) and/or complete additional hours as part of their undergraduate coursework at TCU. These students do not need all 30 hours required by the traditional MAc program to become CPA exam eligible. As a result, these students will often cobble together a few necessary courses from other universities (either in-person or online) rather than completing these additional hours at TCU.

Re-numbering a select set of 70000-level courses as 50000-level courses will allow eligible undergraduates flexibility in pursuing CPA exam eligibility. Ultimately, this will better serve our students by providing a high-quality TCU education on their path to becoming a licensed CPA.

Explain how the change(s) will affect the current outcomes and assessment mechanisms?

No changes to assessment mechanisms. The program competencies currently assessed will continue to be assessed in the course. Currently the program assesses the following competencies: analytical skills, research skills, professional integrity, and global perspective. These competencies will continue to be assessed in the program.

Additional resources required

Faculty: none

Space: none

Equipment: none

Library: none

Financial Aid: 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:

Name: Bill Wempe

Unit: Department of Accounting

Signature: **Bill Wempe**

 Digitally signed by Bill Wempe
Date: 2022.11.11 12:07:14 -06'00'

Present Catalog Copy

Optional Data Analytics Certificate with MAc degree

Required (4.5 credit hours)

INSC 60010 Statistical Models 1.5

INSC 60050 Business Analytics 1.5

INSC 60070 Data Visualization 1.5

Electives (choose 3 hours from approved list)

BUSI 70200 Business Intelligence & Acct Analytics 1.5

INSC 71110 Predictive Analytics with SAP 1.5

INSC 71130 Data Analytics Simulation: Process Design & Strategic Decision-Making 1.5

MARK 70110 Marketing Analytics 1.5

ACCT 70560 Mergers & Acquisitions Accounting 1.5

ACCT 70290 Advanced Audit & Risk Assessment 1.5

FINA 70523 Financial Modeling 3

MARK 70200 Customer Relationship Marketing 1.5

MARK 70390 Digital Marketing Analytics 1.5

MARK 70210 Analytics for Innovation 1.5

MARK 70970 Special Problems in Marketing 1.5

MAc Curriculum Required (core) courses:

ACCT 70260 Accounting and Global Perspectives 1.5

ACCT 70153 Financial Statement Analysis 3

ACCT 70303 Taxation of Business Entities 3

ACCT 70450 Moral Reasoning in Accounting 1.5

ACCT 70253 Business Combinations and Advanced Topics 3

BUSI 70200 Business Intelligence & Accounting Analytics 1.5

ACCT 70430 Analysis and Persuasion 1.5

ACCT 70460 Ethics for Accounting Professionals 1.5

Subtotal: 16.5

Assurance Services Concentration:

ACCT 70220 Advanced Accounting Information Systems 1.5

ACCT 70270 Financial Reporting Research 1.5

ACCT 70290 Advanced Audit & Risk Assessment 1.5

ACCT 70250 Seminar in Assurance Topics 1.5

ACCT 70280 Advanced Assurance Services 1.5

Subtotal: 7.5

Taxation Concentration:

ACCT 70350 Seminar in Current Tax Topics 1.5

ACCT 70370 Tax Research 1.5

ACCT 70330 Corporate Taxation 1.5

ACCT 70320 Taxation of Flow-through Entities 1.5
ACCT 70340 Multi-Jurisdiction Tax 1.5
ACCT 70380 Tax Research II 1.5

Subtotal: 9

Advisory and Valuation Concentration

ACCT 70270 Financial Reporting Research 1.5 or ACCT 70370 Tax Research 1.5
ACCT 70510 Valuation in Accounting Context I 1.5
ACCT 70520 Valuation in Accounting Context II 1.5
ACCT 70550 Seminar in Current Advisory Topics in Accounting 1.5
ACCT 70560 Mergers & Acquisitions Accounting 1.5

Subtotal: 7.5

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

ACCT 70020 Strategic Cost Analysis 1.5
ACCT 70610 Energy Accounting 1.5
ACCT 70433 International Financial Reporting and Global Markets 3
ACCT 70010 Professional Accounting Internship 1-3
ACCT 70440 Accounting and Public Policy 1.5
BUSI 60070 Business Simulation 1.5
MANA 70740 Managing Conflict for Results 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.

Proposed Graduate Catalog

Changes highlighted

**Optional Data Analytics Certificate with MAc degree
Required (4.5 credit hours)**

INSC 60010 Statistical Models 1.5
INSC 60050 Business Analytics 1.5
INSC 60070 Data Visualization 1.5

Electives (choose 3 hours from approved list)

BUSI 70200 Business Intelligence & Acct Analytics 1.5
INSC 71110 Predictive Analytics with SAP 1.5
INSC 71130 Data Analytics Simulation: Process Design & Strategic Decision-Making 1.5
MARK 70110 Marketing Analytics 1.5
ACCT 70560 Mergers & Acquisitions Accounting 1.5
ACCT 70290 Advanced Audit & Risk Assessment 1.5
FINA 70523 Financial Modeling 3
MARK 70200 Customer Relationship Marketing 1.5
MARK 70390 Digital Marketing Analytics 1.5

MARK 70210 Analytics for Innovation 1.5
MARK 70970 Special Problems in Marketing 1.5

MAc Curriculum Required (core) courses:

ACCT 70260 Accounting and Global Perspectives 1.5
ACCT 55153 Financial Statement Analysis 3
ACCT 55303 Taxation of Business Entities 3
ACCT 55450 Moral Reasoning in Accounting 1.5
ACCT 55253 Business Combinations and Advanced Topics 3
ACCT 55200 Business Intelligence & Accounting Analytics 1.5
ACCT 70430 Analysis and Persuasion 1.5
ACCT 55460 Ethics for Accounting Professionals 1.5

Subtotal: 16.5

Assurance Services Concentration:

ACCT 70220 Advanced Accounting Information Systems 1.5
ACCT 70270 Financial Reporting Research 1.5
ACCT 70290 Advanced Audit & Risk Assessment 1.5
ACCT 55250 Seminar in Assurance Topics 1.5
ACCT 70280 Advanced Assurance Services 1.5

Subtotal: 7.5

Taxation Concentration:

ACCT 55350 Seminar in Current Tax Topics 1.5
ACCT 70370 Tax Research 1.5
ACCT 70330 Corporate Taxation 1.5
ACCT 70320 Taxation of Flow-through Entities 1.5
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Subtotal: 9

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