# University of Wisconsin-Whitewater Curriculum Proposal Form #2

# Change in Degree, Major, or Submajor

Eff	ective Term:	2083 (Summer 2008)
Tyj	pe of Action:	Change in Degree
Deg	gree:	MPA
Pro	ogram Title:	Masters of Professional Accountancy
GP	A Requirement	for the Major/Submajor: 3.0
Spo	onsor(s):	Robert Gruber
Dej	partment(s):	Accounting
Col	llege(s):	Business and Economics
Consultation took place: NA Ves (list departments and attach consultation sheet) Departments:		
Proposal Information:		
Nu	mber of credit (1	units) in MPA program:
	Before change	30 After change 30
1.	Exact description of request: Summary	

## <u>From</u> Degree Requirements:

- 1. Students who have completed any of the required courses before entering the M.P.A. program may substitute electives to complete the 30-unit requirement. Each candidate will complete their degree requirements by passing a comprehensive examination.
- 2. At least 21 units of course work must be above the 730 level.
- 3. No more than two accounting courses with a grade of BC or lower.

#### ACCOUNTING (M.P.A.)

COMMON BODY OF KNOWLEDGE 0-20 UNITS (REQUIRED IF NOT TAKEN AS UNDERGRADUATE)

#### 1. CONSULT PROGRAM ADVISOR FOR 0-17 UNITS FROM:

a. ACCOUNT 701 ACCOUNTING FOUNDATIONS
b. ACCOUNT 725 PROFIT PLANNING AND CONTROL
c. ECON 703 STATISTICS FOUNDATIONS
d. ECON 704 ECONOMICS FOUNDATIONS
e. FNBSLW 718 FINANCIAL MANAGEMENT
f. FNBSLW 721 THE LEGAL ENVIRONMENT OF BUSINESS
g. MANGEMNT 719 OPERATIONS MANAGEMENT
h. MARKETNG 716 MARKETING

#### 2. ACCOUNTING CORE REQUIREMENTS 0-24 UNITS FROM:

a. ACCOUNT 341 INTERMEDIATE ACCOUNTING I
b. ACCOUNT 343 INTERMEDIATE ACCOUNTING II
c. ACCOUNT 651 TAX I
d. ACCOUNT 656 COST MANAGEMENT II
e. ACCOUNT 465 AUDITING
f. ACCOUNT 751 GOVERNMENT & NOT-FOR-PROFIT ACCOUNTING
g. ACCOUNT 752 ADVANCED FINANCIAL ACCOUNTING

h. ACCOUNT 761 ACCOUNTING & MANAGEMENT INFORMATION SYSTEMS

To the extent that the core courses listed in above have been taken at the undergraduate level, the MPA student will complete the Advanced Topic Requirements (part 3) and either select an area of specialization (part 4) or customize a cohesive set of electives (part 5)

#### 3. ADVANCED TOPIC REQUIREMENTS (18 UNITS):

a. ACCOUNT 683 INTERNATIONAL ACCOUNTING or ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS or ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
b. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX
c. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING
d. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS
e. ACCOUNT 781 ADVANCED ACCOUNTING THEORY
f. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW

## a. FINANCE EMPHASIS 9 UNITS FROM:

i. FNBSLW 739 FINANCIAL PLANNING PROCESS ii. FNBSLW 750 REAL ESTATE FINANCE & INVESTMENT iii. FNBSLW 755 MULTINATIONAL BUSIESS FINANCE iv. FNBSLW 760 FINANCIAL MARKETS v. FNBSLW 770 CAPITAL BUDGETING vi. FNBSLW 780 PORTFOLIO THEORY & PRACTICE

## b. ECONOMICS EMPHASIS 9 UNITS FROM:

i. ECON 736 BUSINESS CONDITIONS
ii. ECON 737 MANAGERIAL ECONOMICS
iii. ECON 745 ECONOMICS OF HEALTH CARE
iv. ECON 751 ECOMOMICS OF REGULATION
v. ECON 761 BUSINESS & ECONOMIC FORECASTING

c. INTERNATIONAL BUSINESS EMPHASIS 9 UNITS FROM:

i. ACCOUNT 683 INTERNATIONAL ACCOUNTING
ii. ECON 758 ADVANCED INTERNATIONAL ECONOMICS
iii. FNBSLW 755 MULTINATIONAL BUSINESS FINANCE
iv. MANGEMNT 763 GLOBAL OPERATIONS MANAGEMENT
v. MANGEMNT 777 INTERNATIONAL MANAGEMENT
vi. MARKETNG 761 INTERNATIONAL BUSINESS
vii. MARKETNG 772 INTERNET MARKETING

## d. MARKETING EMPHASIS 12 UNITS FROM:

i. MARKETNG 733 SEMINAR IN METHODOLOGY OF BUSINESS RESEARCH required
ii. MARKETNG 745 TOTAL QUALITY MANAGEMENT
iii. MARKETNG 751 BUYER BEHAVIOR
iv. MARKETNG 761 INTERNATIONAL BUSINESS
v. MARKETNG 765 ADVERTISING & PROMOTION MANAGEMENT
vi. MARKETNG 770 PRODUCT INNOVATION AND PRICING
vii. MARKETNG 772 INTERNET MARKETING
viii. MARKETNG 774 STRATEGIC MARKETING
ix. MARKETNG 775 DATABASE MARKETING
x. MARKETNG 780 SEMINAR IN CURRENT MARKETING

e. GENERAL EMPHASIS\* 12 UNITS FROM:

i. ACCOUNT 683 INTERNATIONAL ACCOUNTING
ii. ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS
iii. ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
iv. ITBE 740 BUSINESS AND PROFESSIONAL COMMUNICATION
v. MANGEMNT 745 BUILING EFFECTIVE ORGANIZATIONS
vi. MANGEMENT 761 SUPPLY CHAIN SYSTEMS
vii. MANGEMENT 768 OPERATIONS STRATEGY

\*BUSINESS COURSES LISTED IN THE APPROVED EMPHASES \*BUSINESS COURSES NOT LISTED ABOVE WITH PRIOR WRITTEN APPROVAL OF PROGRAM ADVISOR.

# <u>To</u>

#### **Degree Requirements:**

- 1. Students who have completed any of the required courses before entering the M.P.A. program may substitute electives to complete the 30-unit requirement. Each candidate will complete their degree requirements by passing a comprehensive examination.
- 2. At least 21 units of course work must be above the 730 level.
- 3. No more than two accounting courses with a grade of BC or lower.

## ACCOUNTING (M.P.A.)

COMMON BODY OF KNOWLEDGE 0-20 UNITS (REQUIRED IF NOT TAKEN AS UNDERGRADUATE)

#### 1. CONSULT PROGRAM ADVISOR FOR 0-17 UNITS FROM:

a. ACCOUNT 701 ACCOUNTING FOUNDATIONS
b. ACCOUNT 725 PROFIT PLANNING AND CONTROL
c. ECON 703 STATISTICS FOUNDATIONS
d. ECON 704 ECONOMICS FOUNDATIONS
e. FNBSLW 718 FINANCIAL MANAGEMENT
f. FNBSLW 721 THE LEGAL ENVIRONMENT OF BUSINESS
g. MANGEMNT 719 OPERATIONS MANAGEMENT
h. MARKETNG 716 MARKETING

#### 2. ACCOUNTING CORE REQUIREMENTS 0-24 UNITS FROM:

a. ACCOUNT 341 INTERMEDIATE ACCOUNTING I
b. ACCOUNT 343 INTERMEDIATE ACCOUNTING II
c. ACCOUNT 465 AUDITING
d. ACCOUNT 651 TAX I
e. ACCOUNT 656 COST MANAGEMENT II
f. ACCOUNT 752 ADVANCED FINANCIAL ACCOUNTING
g. ACCOUNT 761 ACCOUNTING & MANAGEMENT INFORMATION SYSTEMS

To the extent that the core courses listed in above have been taken at the undergraduate level, the MPA student will complete the Advanced Topic Requirements (part 3) and either select an area of specialization (part 4) or customize a cohesive set of electives (part 5)

### 3. ADVANCED TOPIC REQUIREMENTS (24 UNITS):

a. ACCOUNT 683 INTERNATIONAL ACCOUNTING or ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS or ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS (3 units)
b. ACCOUNT 751 GOVERNMENTAL & NOT-FOR-PROFIT ACCOUNTING (3 units)

c. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX (4 units) d. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING (4units) e. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS (3 units)f. ACCOUNT 781 ADVANCED ACCOUNTING THEORY (4 units)g. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW (3 units)

4. <u>ELECTIVES</u> 0-6 UNITS:

- ACCOUNT 683 INTERNATIONAL ACCOUNTING
- ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS
- ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
- ACCOUNT 789 READINGS & RESEARCH IN ACCOUNTING
- ACCOUNT 793 PRACTICUM IN PROFESSIONAL ACCOUNTANCY
- ACCOUNT 796 SPECIAL STUDIES
- ACCOUNT 798 INDIVIDUAL STUDIES
- ECON 736 BUSINESS CONDITIONS
- ECON737 MANAGERIAL ECONOMICS
- ECON 745 ECONOMICS OF HEALTH CARE
- ECON 761 BUSINESS & ECONOMIC FORECASTING
- FNBSLW 739 FINANCIAL PLANNING PROCESS
- FNBSLW 750 REAL ESTATE FINANCE & INVESTMENT
- FNBSLW 755 MULTINATIONAL BUSIESS FINANCE
- FNBSLW 760 FINANCIAL MARKETS
- FNBSLW 770 CAPITAL BUDGETING
- FNBSLW 780 PORTFOLIO THEORY & PRACTICE
- ITBE 740 BUSINESS AND PROFESSIONAL COMMUNICATION
- MANGEMNT 745 BUILDING EFFECTIVE ORGANIZATIONS
- MANGEMNT 761 SUPPLY CHAIN SYSTEMS
- MANGEMNT 763 GLOBAL OPERATIONS MANAGEMENT
- MANGEMNT 777 INTERNATIONAL MANAGEMENT
- MARKETNG 731 ADVANCED STATISTICAL METHODS
- MARKETNG 761 INTERNATIONAL BUSINESS
- MARKETNG 772 INTERNET MARKETING

BUSINESS COURSES NOT LISTED ABOVE AND ALL NON-BUSINESS COURSES REQUIRE PRIOR WRITTEN APPROVAL OF PROGRAM ADVISOR.

2. Relationship to mission and strategic plan of institution, and/or college and department goals and objectives:

This proposal is consistent with the mission and strategic plan of the University, College, and Department. It seeks to enhance the connection between the goals and objectives of all three-levels. Finally, this proposal seeks to provide students with the best educational experience possible given the current amount of resources available in the University, College, and Department.

## 3. Rationale:

There are several significant influences that support the need for the changes delineated in this proposal: (1) Input from our external constituents, specifically the department's Accounting Advisory Board, that strongly advised we expand our coverage of key topics presented in the *Advanced Accounting Topics* (i.e., ACCOUNT 756, ACCOUNT 757, and ACCOUNT 781), (2) Content tested on the Uniform CPA Examination has expanded to include topics not explicitly incorporated into the BBA or the MPA accounting courses, and (3) Align the MPA program goals and objectives

## 4. Cost Implications:

This proposal can be implemented without additional resources from the University or College. On an academic-year basis (vs. a semester-basis), faculty workloads will be the same as they are now, consistent with AACSB accreditation standards. Finally, it is likely that faculty teaching the 4-unit courses will have more time than they have now to devote to their research agendas.