University of Wisconsin-Whitewater

Curriculum Proposal Form #2

## Change in Degree, Major, or Submajor

**Effective Term:**

**Type of Action:**

**Degree:**

**Program Title:** Masters of Professional Accountancy

**GPA Requirement for the Major/Submajor:**

**Sponsor(s):** Carol J. Normand and Robert Gruber

**Department(s):** Accounting

**College(s):**

# **Consultation took place**: [ ]  NA [ ]  Yes (list departments and attach consultation sheet)

Departments:

###

**Proposal Information:**

([***Procedures for Form #2***](http://acadaff.uww.edu/UCC/Curriculum_Handbook_09/Procedures_form2.docx))

**Total number of credit units in program:**

Before change 30 After change 30

1. **Exact description of request:**

Some of the changes represented in this form bring the MPA program into alignment with recent individual curriculum changes. Additionally, other changes represent policy changes that have been in past semesters and are now being made official policy.

In particular these changes include:

1. Requiring 16 credits, rather than 21 credits, above 730. This was a change implemented 3-4 years ago but doesn’t seem to exist in an official curriculum form.
2. Changing three of the courses down to 3 credits from 4.
3. Clean-up inaccurate course numbers, names and credit totals
4. Update the list of “approved” electives to represent current practice.
5. Delete text that referred to “emphases”. Emphases were deleted in the last approved curriculum change 4 years ago.

**From** (as listed in catalog and on AR)

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. ELECTIVES 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

**To** (to be listed in catalog and on AR)

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 16 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.)

1. CONSULT PROGRAM ADVISOR FOR COMMON BODY OF KNOWLEDGE 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 0-21 UNITS FROM:

a. ACCOUNT 261 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

3. ADVANCED TOPIC REQUIREMENTS (21 UNITS):

a. ACCOUNT 683 INTERNATIONAL ACCOUNTING or

 ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS or

 ACCOUNT 749 ASSURANCE SERVICES AND SYSTEMS ENGAGEMENT (3 units)

b. ACCOUNT 751 GOVERNMENTAL & NOT-FOR-PROFIT ACCOUNTING (3 units)

c. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX (3 units)

d. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING (3 units)

e. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS (3 units)

f. ACCOUNT 781 ADVANCED ACCOUNTING THEORY (3 units)

g. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW (3 units)

4. ELECTIVES 0-9 UNITS:

• ACCOUNT 683 INTERNATIONAL ACCOUNTING

• ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS

• ACCOUNT 749 ASSURANCE SERVICES AND SYSTEMS ENGAGEMENT

• ACCOUNT 789 READINGS & RESEARCH IN ACCOUNTING

• ACCOUNT 793 PRACTICUM IN PROFESSIONAL ACCOUNTANCY

• ACCOUNT 796 SPECIAL STUDIES

• ACCOUNT 798 INDIVIDUAL STUDIES

• ECON 736 BUSINESS CONDITIONS ANALYSIS

• ECON 737 MANAGERIAL ECONOMICS

• ECON 758 ADVANCED INTERNATIONAL ECONOMICS

• ECON 761 BUSINESS & ECONOMIC FORECASTING

• FNBSLW 739 FINANCIAL PLANNING PROCESS

• FNBSLW 750 REAL ESTATE FINANCE & INVESTMENT

• FNBSLW 755 MULTINATIONAL BUSINESS FINANCE

• FNBSLW 760 FINANCIAL MARKETS

• FNBSLW 770 CAPITAL BUDGETING

• FNBSLW 780 PORTFOLIO THEORY & PRACTICE

• ITBE 734 MANAGEMENT INFORMATION SYSTEMS

• ITBE 740 BUSINESS AND PROFESSIONAL COMMUNICATION

• MANGEMNT 745 BUILDING EFFECTIVE ORGANIZATIONS

• MANGEMNT 761 SUPPLY CHAIN SYSTEMS

• MANGEMNT 768 GLOBAL OPERATIONS MANAGEMENT

• MANGEMNT 777 INTERNATIONAL MANAGEMENT

• MARKETNG 731 ADVANCED STATISTICAL METHODS

• MARKETNG 761 INTERNATIONAL BUSINESS

• MARKETNG 772 INTERNET MARKETING

• MARKETNG 766 ETHICS IN THE MARKETPLACE

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

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

# The University of Wisconsin – Whitewater College of Business and Economics (COBE) mission statement states that the COBE is “an inclusive and collaborative learning community dedicated to sharing values, knowledge and skills to prepare current and future business professionals to compete successfully and responsibly in a global business environment.” In order to implement this mission statement, one of the objectives of the COBE is to “provide relevant and rigorous academic programs integrated with applied learning experiences.”

The Master of Professional Accountancy (MPA) degree program is a professional graduate program within COBE for individuals who desire to further their accounting knowledge. The curriculum is designed to familiarize students with accounting pronouncements, auditing standards, related laws, and appropriate concepts of ethical behavior. Through the MPA degree program, students also develop competencies relevant to conducting financial statement analysis, systems analysis, cost control, and tax analysis.

1. **Rationale:**

The purpose of this change is to reflect other approved changes at the course level and to clean up errors in previous proposals.

1. **Cost Implications:** none