

MICHIGAN STATE UNIVERSITY

January 12, 2018

MEMORANDUM

TO: Dr. R. Sekhar Chivukula, Associate Provost for Undergraduate Education and Dean of Undergraduate Studies

FROM: Dr. John Gaboury, Associate Provost for Academic Services, Enrollment Management, and Academic Initiatives

RE: Request for a New Linked Bachelor of Arts Degree in Accounting and Master of Science Degree in Accounting

For Transmittal to the University Committee on Undergraduate Education (UCUE)

The request referenced above is being sent to the University Committee on Undergraduate Education (UCUE) in accordance with the *Bylaws for Academic Governance*, 4.4.

UCUE Response Requested:

Please ask the committee to consider the request referenced above and provide consultative commentary. Please mail the related materials referenced under the heading Attachments at the end of this memorandum to the committee members.

After receiving the committee's consultative response, the Provost will make a determination to forward or not to forward the request to the University Committee on Curriculum for its approval of curriculum and degree requirements.

If you have any questions, please call Joy Speas, University Curriculum Administrator, at 5-8420.

Thank you.

Attachments:

1. Request to Establish a New Academic Program form dated December 11, 2017: Linked Bachelor of Arts Degree in Accounting and Master of Science Degree in Accounting and attachments.



University Curriculum and Catalog

Hannah Admin. Building
426 Auditorium Road
Room 439
East Lansing, MI 48824

517-355-8420
Fax: 517-355-9601

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ELI BROAD COLLEGE OF BUSINESS

1. Request to establish a Linked **Bachelor of Arts Degree in Accounting** and **Master of Science Degree in Accounting** in the Department of Accounting and Information Systems. The University Committee on Undergraduate Education (UCUE) will consider this request. The University Committee on Graduate Studies (UCGS) will consider this request at its February 5, 2018 meeting.

Per University policy:

A candidate for a Linked Bachelor's-Master's Degree from Michigan State University may request the application of up to 9 credits toward the master's program for qualifying 400-level and above course work taken at the undergraduate level at Michigan State University or another postsecondary accredited institution of comparable academic quality. The number of approved credits, not to exceed 9, are applied toward the credit requirement of the master's degree. Some colleges with programs that require more than 30 credits for the master's degree may apply more than 9 credits toward the master's degree but not more than 30% of the total number of credits required for the master's degree. Credits applied to the Linked Bachelor's-Master's Program are not eligible to be applied to any other graduate degree program.

- a. Add the following statement in the Department of Accounting and Information Systems:

LINKED BACHELOR'S-MASTER'S DEGREE IN ACCOUNTING
Bachelor of Arts Degree in Accounting
Master of Science Degree in Accounting

The department welcomes applications from Michigan State University Accounting undergraduate students at the end of their junior year or first semester of the senior year. Admission to the program requires a minimum undergraduate grade-point average of 3.0 and an approved program of study for the Master of Science degree in Accounting at the time of admission. Admission to the Linked Bachelor's-Master's program allows the application of up to 9 credits toward the master's program for qualifying 400-level and above course work taken at the undergraduate level at Michigan State University or another postsecondary accredited institution of comparable academic quality. The number of approved credits, not to exceed 9, are applied toward the credit requirement of the master's degree. Credits applied to the Linked Bachelor's-Master's program are not eligible to be applied to any other graduate degree program. Students interested in pursuing the Certified Public Accountant (CPA) license must have 150 credit hours of college/university credit to be eligible for certification. This will be considered and built into the student's study plan.

Effective Fall 2018.

(/)

Michigan State University Office of the Registrar

Main Menu

(ProgramsMenu.aspx)

Program Name: Linked BA-MS Program in Accounting

Program Request ID: 3559

Degree: LINKBAMS Sequence Number: 1

Effective Dates: Fall 2018 - Open Status: Interim Initial Action: New

Requested Date: 9/11/2017 12:50:32 PM

1. Department/School/College:

08009 Department of Accounting and Information Systems

2. Name of Program:

~~Linked BA-MS Program in Accounting~~ *linked*

3. Name of Degree:

LINKBAMS

4. Type of Program:

Major

5. Effective Start Semester:

Fall 2018

6. Target student audience for the program:

Undergraduate students in the accounting major

7. Enrollment:

What is the expected enrollment per year: 75

What is the minimum enrollment acceptable: 0

8. Source of budget for the program:

To align academic planning and curricular change, ALL requests for NEW funds must be included in the College's annual planning letter. Provost approval of new funds and the effective date for the new program must align. If funding is not approved, then the program request will not be forwarded to Faculty Senate.

Internal reallocation

If new funds, was this request included in the College's annual planning letter?

Indicate yes or no. If no, then this is a department or college fund reallocation (If the program is implemented, no additional resources are required.).

9. Projected Costs as compared to other programs in unit:

Same

10. Staff requirement:

How many additional staff will be required: 0

Who will provide the primary instruction. Describe any external linkages(industry, government, etc.):

11. Will additional equipment be required:

Approximate cost: 0

Source of funding:

12. Will additional library materials be required:

Approximate cost: 0

Source of funding:

13. Will additional space be required:

Type:

Approximate amount:

14. If the program requirements contain a named concentration, do you wish for the concentration to be noted on the student's transcript?:

No

15. Detailed Description:

The Department of Accounting and Information Systems welcomes applications from undergraduate accounting majors to the linked BA – MS accounting program. The linked program in accounting allows students who are admitted to apply up to nine credits toward the master's program for qualifying 400 level and above coursework taken at the undergraduate level at Michigan State University or an external accredited institution. Admission application must be made the junior year or first semester of the senior year. Admission to the program requires a minimum grade-point-average of 3.0 and an approved program of study. The number of approved credits, not to exceed nine, are applied toward the credit requirement of the master's degree. Credits applied to the Linked Bachelor's-Master's program are not eligible to be applied to any other graduate degree program. Students interested in pursuing the Certified Public Accountant (CPA) license must have 150 credit hours of college/university credit to be eligible for certification. This will be considered and built into the student's study plan.

The student must submit a graduate application by the regular application deadline for the semester in which they wish to start the graduate portion of the linked program. The requirements for GMAT/GRE scores and letters of references are waived for Linked BA – MS program students from Michigan State

University.

16. Are there admissions requirements for this program?:

Grade or grade-point average requirements and if so in which course(s), portfolio requirement, audition, essay, etc. If there are not admission requirements other than those required by the University policy indicate "none".

Eligible students must be admitted to the undergraduate accounting major with a minimum grade-point-average of 3.0 and an approved program of study.

DEPARTMENT LEVEL APPROVAL STATUS

Approved: Department of Accounting and Information Systems
9/11/2017 1:11:16 PM by Lynn Zelenski for Vallabh Sambamurthy, Chairperson

COLLEGE LEVEL APPROVAL STATUS

Approved: Eli Broad College of Business and The Eli Broad Graduate School of Management
12/11/2017 2:41:14 PM by Aybige Kocas for Sanjay Gupta, Associate Dean

Call us: (517) 355-3300

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UNDERGRADUATE PROGRAM

The Department of Accounting and Information Systems provides a Bachelor of Arts degree with a major in accounting. The undergraduate accounting student follows a rigorous course of study that includes financial accounting theory and practice, cost and managerial analysis, individual and corporate income taxation, auditing concepts and issues, and accounting information systems. Students receive technical accounting skills, exposure to business analytics and communication training.

Requirements for the Bachelor of Arts Degree in Accounting

1. The graduation requirements of the University as described in the *Undergraduate Education* section of this catalog; 120 credits, including general elective credits, are required for the Bachelor of Arts degree in Accounting.
The completion of Mathematics 103 and 124 [referenced in item 2. below] may also satisfy the University mathematics requirement.
The University's Tier II writing requirement for the Accounting major is met by completing Accounting 301 and 331. Those courses are referenced in item 3. a. below.
2. The requirements of The Eli Broad College of Business for the Bachelor of Arts degree in the majors that comprise the Business Administration Programs.
3. The following requirements for the major:

CREDITS

- a. Major Field of Concentration: All of the following courses with a minimum grade-point average of 2.00: 19
ACC 250 Preparing for an Accounting Career 1
ACC 300 Intermediate Financial Accounting I 3
ACC 301 Intermediate Financial Accounting II 3
ACC 321 Accounting Information Systems 3
ACC 341 Accounting for Management Decision Making . . . 3
ACC 411 Auditing 3
ACC 331 Federal Income Tax Accounting 3
Students who plan to sit for the CPA Examination in Michigan must presently complete Accounting 308 (or its equivalent at another institution).
Students may earn a maximum of 2 credits of internship or other work experience, in two distinct 1 credit enrollments, to count towards the Bachelor of Arts degree in Accounting.

Insert ①

GRADUATE STUDY

The Department of Accounting and Information Systems offers a Master of Science degree program in Accounting. That program is described below.

In addition, the department offers a Doctor of Philosophy degree program with a major in Accounting. For information about that program, refer to the *Doctor of Philosophy* statement in the Broad College section.

ACCOUNTING

Master of Science

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Bachelor of Arts Degree in Accounting
Master of Science Degree in Accounting

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