



## MEMORANDUM

**To:** Donna E. Shalala, President

**From:** Tomas A. Salerno  
Chair, Faculty Senate

**Date:** February 27, 2015

**Subject:** Faculty Senate Legislation #2014-21(B) – Establish a Master of Professional Accounting (MPrA), School of Business Administration

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The Faculty Senate, at its February 25, 2015 meeting, voted unanimously to approve the School of Business Administration proposal to establish a Master of Professional Accounting (MPrA). This online program targets business professionals who wish to make a career change to accounting or who need the skills to work in accounting or taxation areas. Prior coursework in accounting is not required.

This proposal also includes a Certificate in Accounting Practice that can be obtained by completing the first 16 credits of coursework in the MPrA.


This legislation is now forwarded to you for your action.

TAS/rh

Enclosure (Please note that the faculty members' CVs are not enclosed, but are available in the Faculty Senate office.)

cc: Thomas LeBlanc, Executive Vice President and Provost  
Eugene Anderson, Dean, School of Business Administration  
Sundaresh Ramnath, Chair, Department of Accounting, School of Business Administration

**CAPSULE:** Faculty Senate Legislation #2014-21(B) – Establish a Master of Professional Accounting (MPrA), School of Business Administration

APPROVED:  DATE: 03/06/2015  
(President's Signature)

OFFICE OR INDIVIDUAL TO IMPLEMENT: Dean Anderson

EFFECTIVE DATE OF LEGISLATION: IMMEDIATELY  
(if other than June 1 next following)

NOT APPROVED AND REFERRED TO: \_\_\_\_\_

REMARKS (IF NOT APPROVED): \_\_\_\_\_

## Proposal to establish a Master of Professional Accounting (MPrA)

### 1. Rationale:

The Department of Accounting at the School of Business Administration currently offers a Master's in Accounting (MAcc) and a Master of Science in Taxation (MST), both one-year programs at the graduate level. These programs are generally offered to students with a Bachelor's degree in Accounting who need additional credits to fulfill requirements for Certified Public Accountant (CPA) licensure in the state of Florida. The current programs attract students who plan to work in public accounting (CPA firms), at least initially. However, there is a growing demand for employees with accounting skills in other businesses outside of public accounting, where CPA licensure is not required. In response to this need the Department of Accounting has devised a new graduate program in accounting, the Master of Professional Accounting (MPrA) that will provide candidates with the required courses in accounting to make them qualified for jobs in the accounting departments of corporations and other businesses that do not require CPA licensure.

The MPrA will be distinct from the currently offered graduate programs in accounting, MAcc and MST, in that it will not require candidates to have taken any classes in accounting or business. Students in the MPrA will begin with introductory courses in accounting and progress to more advanced topics, that will be fundamental to acquiring accounting knowledge that is essential for working in accounting departments of corporations and other businesses.

The MPrA is aimed at professionals who have been in the workforce for a minimum of at least three years and have no prior (or very little) knowledge of accounting, but wish to make a career change into the field of accounting. Over a period of 16 months, these professionals will learn the basics of accounting and taxation necessary for most accounting functions in corporate accounting departments. This MPrA degree does not require business course work prior to matriculation, although satisfactory performance in undergraduate coursework will be required. GMAT/GRE scores will be emphasized in cases where performance in the undergraduate degree is determined to be subpar.

When compared to other Master's degrees in accounting offered by the University of Miami and other institutions, the MPrA will have the following distinguishing characteristics:

- Emphasis on skills necessary to work in Accounting and Treasury departments of corporations/businesses rather than in public accounting;
- Offer non-accounting and non-business majors an opportunity to familiarize themselves with fundamental knowledge and skills in accounting and taxation including accounting information systems; and
- Allow the possibility of becoming eligible for CPA licensure with additional accounting and business courses (optional).

The MPrA will allow the School of Business Administration to further diversify program offerings, enhance reputation, and create an additional source of revenue to support the school's mission to develop innovative ideas and principled leaders that transform global

business and society. The MPrA will help satisfy the demand for in-house corporate/business accountants, who only require fundamental accounting knowledge and do not need to meet the extensive CPA licensing requirements.

## **2. Resources:**

### **Library**

Students enrolled in the MPrA will have access to appropriate collections and other learning resources that support all educational programs wherever they are offered and at the appropriate degree level. The University of Miami Libraries maintains collections that effectively support the research, teaching, preservation, and learning needs of the University community. The Libraries include extensive print and electronic resources, including state of the art discovery, preservation, digital development and bibliographic management tools. To maximize the use of collections, the Libraries offer facilities for study, research, and discovery, integrated systems to provide access and services, and subject and technology expertise for consultation, instruction and information, and the creation of knowledge and scholarship.

The University of Miami libraries rank among the top research libraries in North America. The Richter Library, the University of Miami's main library, houses collections that serve the arts, architecture, humanities, social sciences, and the sciences. It is a depository for federal and state government publications. Rare books, maps, manuscript collections, and the University Archives are housed in the Special Collections Division and in the Cuban Heritage Collection.

In addition to the Richter Library, the School of Business Administration houses the Judi Prokop Newman Business Information Resources Center. This Center functions as a "virtual" or "paper-less" library. Students have unlimited access to the Information Center from home or office via the Internet using a logon ID and password. Students are able to access a multitude of business research databases including Bloomberg, Compustat, Disclosure, Hoover's, Lexis/Nexis, etc. The Center is staffed by a full-time Business Information Specialist and team of research assistants. Additionally, the Center's Information Specialist offers a workshop, at the orientation, for the students in graduate business programs on topics such as company, industry, and legal research.

### **Laboratory Facilities, Equipment and Space:**

The courses in the proposed MPrA will be offered online and will not require use of tangible facilities.

### **Other Resources:**

N/A

## **3. Curriculum**

a. List the major division or divisions of the discipline in which the proposed graduate work will be offered.

The courses offered in the MPrA are already taught at both the undergraduate and graduate level in accounting at the School of Business Administration. All of these courses have been taught as two-credit or three-credit courses, but will be modified, combined and packaged into four credit modules. There are no plans for students to take courses offered outside of the School of Business.

b. Evaluate the adequacy of your present undergraduate and graduate curricular structure for the proposed program.

As explained above, all of the courses in the proposed MPrA program are modifications of courses currently taught in the graduate and undergraduate accounting program, which are fully accredited by the major relevant accrediting bodies. Content from courses which are currently offered as two or three credit courses will be combined coherently to offer the four-credit modules in the proposed MPrA.

c. List any anticipated additions, deletions, and changes in your current curricular structure resulting from the new program. For each item, list the faculty involved.

N/A

d. List any current, anticipated, or agreed upon cooperative or interdisciplinary work with other components of the University or with any extramural agency as pertinent to the proposed program.

N/A

e. Provide a detailed description of the proposed program including

- Program requirements written in a manner consistent with a graduate bulletin masthead.

Please see Attachment A

- Anticipated program mission and learning outcomes.

Please see Attachment B

- Assessment methods (i.e., qualitative and quantitative) intended to measure student attainment of learning outcomes.

Please see Attachment C

- Describe track(s) for the degree or certificate.

The MPrA offers no tracks. However, students can obtain a Certificate in Accounting Practice by completing the first 16 credits of coursework in the MPrA. Designed for individuals with no prior accounting background, this 16-credit certificate will introduce students to the fundamentals of financial and managerial accounting, taxation, and accounting information systems. Completion of the certificate will equip students with the basic knowledge required for entry level

positions in accounting departments of business organizations.

To obtain a Certificate in Accounting Practice, students are required to satisfactorily complete the following courses:

ACC 681: Introduction to Financial and Managerial Accounting (4 credits)

ACC 682: Intermediate Financial Accounting (4 credits)

ACC 683: Taxation (4 credits)

ACC 684: Accounting Information Systems (4 credits)

This certificate will be completed by the students enrolled in MPrA but is also available for enrollment independently.

- Course descriptions, including a syllabus, if possible, for each new course.

All courses offered in the MPrA program are modified/combined versions of courses currently taught in the undergraduate or graduate accounting programs. The Course Descriptions are found in Attachment D.

- The proposed schedule of course offerings for the first three years. For each course, list the faculty who will be teaching the course. Estimate the total teaching load for each member of the faculty who will be involved in the program when it is in place.

See Attachment D for the schedule of course offerings. Impacts on teaching loads are described below.

All courses in the MPrA are offered online. Once the courses are designed, prepared and uploaded, routine teaching will involve facilitation by a faculty member which will be done on an overload basis.

f. Teaching: What kinds of teaching will prevail in the program, i.e., clinical, classroom, independent research, seminars, online, etc., and in what proportion?

Teaching in the MPrA program as proposed will be fully online.

g. Describe the expected distribution of graduate students among advisors.

N/A

h. Describe any colloquia series, special seminars, or conferences that will be held.

N/A

i. Include Learning Outcomes Assessment Plan (See Attachment C)

#### 4. Faculty

a. Include the complete C.V. of each faculty member who will participate in the program. The graduate teaching experience and grants received of the person concerned should be included in each C.V.

b. Estimate the need for additional faculty, including in each instance

- Specialization desired.
- Degree of experience desired.
- Salary anticipated.

The MPrA courses will be offered online which is less demanding on faculty time than on-campus classes. With the enrollment we anticipate during the first three years, no additional faculty will be needed. If demand for the program grows sufficiently strong as to create the need for additional faculty, the department chair and dean will meet to discuss the feasibility of expanding the program in a planned way alongside growth in the faculty.

c. Describe the interaction of the proposed program with other graduate programs, e.g., thesis and dissertation committees.

N/A

## 5. Students

a. Estimate number of students in the program and the pool from which they will be selected.

In the initial years of the program we expect 20 students per cohort (three cohorts per year). This estimate may be conservative given the strong demand for accountants as indicated by recent surge of similar programs at comparable schools and our experience in the Master's of Accounting and M.S. in Taxation programs that we offer on campus.

We are partnering with Laureate Education Inc. who have vast experience in marketing online programs. Because the program is offered online, students could enroll from any part of the globe, which increases the number of potential students.

Placement options are similar to students graduating with accounting degrees; however, students in the MPrA program are less likely to work in public accounting because they will not meet CPA licensing requirements. Depending on student background, specific placement opportunities include corporate treasury, accounting and tax departments, financial advisory firms, and consulting/valuation service companies.

b. Describe requirements for admission to and expected retention of students in the proposed program.

Students will be admitted on a competitive basis based on the content of their online application, resume, transcripts, and GMAT scores (which may be waived for applicants with high undergraduate GPAs). International students will also be required to take TOEFL.

c. Describe the anticipated need for and specific use of teaching assistants and research assistants in the program. Include the number and estimated stipends for each assistant (indicate stipend level and whether 9-month or 12-month).

N/A

## 6. Administration

a. Estimate the anticipated administrative increments imposed by addition of this program, i.e.,

- Need for additional secretarial help.
- Need for additional office equipment and supplies.
- Need for additional travel, publication costs, and other funds.

b. Describe the arrangements for administration and for academic direction of the program as it pertains to

- The day-to-day administration of the program.
- The academic policy-making mechanisms used to implement the program, including criteria for membership in the faculty of the program.

With the enrollment anticipated within the first three years the administrative increment of this program is minimal and as such will be governed by the Office of Graduate Business Programs in coordination with the Accounting Department. Partial consideration of these costs are reflected in the attached budget. Academic policies related to the program will be the responsibility of the Graduate Program Committee, which consists of accounting department faculty.

## 7. Budget (three-year)

Provide a three-year projected budget commencing with the year the program gets under way. Each year's budget should include all anticipated income (use current-year tuition credit costs and projected overhead) and all anticipated incremental costs, e.g., new faculty with fringe, library additions, teaching assistantships, laboratory equipment, staff, travel funds, etc.

Please see attachment F.

## 8. Comparisons

Compare the proposed program at the University of Miami with five high-quality, established programs at comparable universities. In the comparisons, include only the sections and subsections from items #1 through #7 above that are appropriate.

Before designing the proposed MPrA program, we reviewed the curriculum and student demographics of similar programs. This review also identified ways in which our program can be distinguished from others, as listed in section 1. The reviewed programs included a mix of programs at both public and private universities: University of North Carolina, University of Connecticut, and Northeastern University, among others.

## 9. Transfer of coursework to graduate degree programs

N/A.





## Attachment A

The Master of Professional Accounting provides focused, accounting education meant to prepare students for a career in accounting departments of businesses/corporations. The program consists of 32 credits that will be taken over a 16-month period with start dates in August, January and May. The coursework will consist of 16 credits in basic accounting, taxation and information systems, followed by 16 credits in advanced topics including auditing and financial statement analysis and firm valuation.

The courses offered in the MPrA are already taught at both the undergraduate and graduate level in accounting at the School of Business Administration. All of these courses have been taught as two-credit or three-credit courses, but will be modified, combined and packaged into four credit modules.

### Curriculum (32 credits)

ACC 681: Introduction to Financial and Managerial Accounting (4 credits)

ACC 682: Intermediate Financial Accounting (4 credits)

ACC 683: Taxation (4 credits)

ACC 684: Accounting Information Systems (4 credits)

ACC 685: Financial Statement Analysis and Valuation (4 credits)

ACC 686: Auditing (4 credits)

ACC 687: Advanced Cost Accounting

ACC 688: Advanced Accounting and Financial Reporting

For complete information on the Master of Professional Accounting (MPrA), including course dates and descriptions, please contact an advisor at [888.907.1634](tel:888.907.1634).

### Admission Requirements

The Graduate Admissions Committee welcomes applications from individuals whose undergraduate degrees are from accredited colleges or universities. Acceptance is based upon an evaluation of all credentials presented by the applicant. The following are the requirements of admission:

- Complete online application
- Resume
- Transcripts
- GMAT (may be waived based on prior academic performance)

## Attachment B

### Mission Statement/Program Objectives

#### University of Miami Mission Statement

The University of Miami's mission is to educate and nurture students, to create knowledge, and to provide service to our community and beyond. Committed to excellence and proud of the diversity of our University family, we strive to develop future leaders of our nation and the world.

#### School of Business Administration

Our mission is to develop innovative ideas and principled leaders that transform global business and society.

#### Program Objectives

Master of Professional Accounting (MPrA). The MPrA aims to address the growing demand for employees with accounting skills in businesses outside of public accounting, where CPA licensure is not required. The objective of the program is to:

- Provide focused, graduate level education to those wishing to pursue a career in corporate accounting
- Ensure that students understand and develop financial reporting skills required in the accounting profession
- Provide participants with an understanding of the regulatory requirements faced by accounting and tax professionals

## Attachment C

### Definition & Assessment of Intended Outcomes

Outcome 1: Understand and apply appropriate accounting techniques to a wide variety of transactions in business  
Assessment Measure 1: Questions embedded in exams, quizzes, and assignments in ACC 681 and other accounting coursework

Assessment Measure 2: Ability of student to analyze financial statement information of corporations as measured by answers to embedded questions in tests and quizzes in ACC 685

Outcome 2: Understand fundamental principles in taxation and basic rules of taxation as set out in Internal Revenue Service Code

Assessment Measure 1: Exam questions and other assignments given in ACC 683

Assessment Measure 2: Student Exit surveys

Outcome 3: Understand the basic principles guiding the design and implementation of accounting information systems with an emphasis on internal controls

Assessment Measure 1: Exam questions and other assignments given in ACC 684

Assessment Measure 2: Student Exit surveys

### Findings

- *Please structure your response to this section according to your defined outcomes and, using the results from your assessment, provide evidence (i.e., quantitative and/or qualitative) of the level of attainment for each outcome.*
- *How did your faculty/staff review the assessment results to draw conclusions about the program objectives?*
- *Please describe the strengths and concerns of your program identified from the assessment results? (Include supporting documents, only when applicable, as attachment to this report.)*

### Discussions

*This section is intended to substantiate the completion of the assessment cycle. Please provide a narrative that will clarify to the reader:*

- *What changes have been or will be made to address concerns within the program?*
- *What course of action (including timelines) are you implementing to make identified changes?*
- *Are there any ways that your program assessment plan could be improved in the future? For example, could you more accurately measure your objectives; have you identified new, more relevant objectives; do the measures align well with your available resources?*

## Attachment D

### Schedule of Courses

There will be three cohorts a year starting in May, September and January. The same sequence of eight courses will be offered to each cohort. Each cohort will complete the program in 16 months.

#### Cohort 1

May 2015	ACC 681: Introduction to Financial and Managerial Accounting (4 credits)
July 2015	ACC 682: Intermediate Financial Accounting (4 credits)
September 2015	ACC 683: Taxation (4 credits)
November 2015	ACC 684: Accounting Information Systems (4 credits)
January 2016	ACC 685: Financial Statement Analysis and Valuation (4 credits)
March 2016	ACC 686: Auditing (4 credits)
May 2016	ACC 687: Advanced Cost Accounting
July 2016	ACC 688: Advanced Accounting and Financial Reporting

#### Cohort 2

September 2015	ACC 681: Introduction to Financial and Managerial Accounting (4 credits)
November 2015	ACC 682: Intermediate Financial Accounting (4 credits)
January 2016	ACC 683: Taxation (4 credits)
March 2016	ACC 684: Accounting Information Systems (4 credits)
May 2016	ACC 685: Financial Statement Analysis and Valuation (4 credits)
July 2016	ACC 686: Auditing (4 credits)
September 2016	ACC 687: Advanced Cost Accounting
November 2016	ACC 688: Advanced Accounting and Financial Reporting

#### Cohort 3

January 2016	ACC 681: Introduction to Financial and Managerial Accounting (4 credits)
March 2016	ACC 682: Intermediate Financial Accounting (4 credits)
May 2016	ACC 683: Taxation (4 credits)
July 2016	ACC 684: Accounting Information Systems (4 credits)
September 2016	ACC 685: Financial Statement Analysis and Valuation (4 credits)
November 2016	ACC 686: Auditing (4 credits)
January 2017	ACC 687: Advanced Cost Accounting
March 2017	ACC 688: Advanced Accounting and Financial Reporting

## Course Descriptions

### MASTER OF PROFESSIONAL ACCOUNTING (MPrA) – Course Descriptions

#### Curriculum – 32 credits

#### **ACC 681: Introduction to Financial and Managerial Accounting (4 credits)**

The first half of the course explores the role of accounting in providing financial information about an enterprise to decision-makers. Emphasis is placed on understanding financial accounting from both a preparer as well as user perspective. Course covers the reporting of financial position including coverage of assets, liabilities, equity accounts, the results of operations, and cash flows. Topics covered in the second half include various product costing techniques, analysis of cost behavior patterns, budgeting, and the use of accounting information in decision making from a managerial perspective.

#### **ACC 682: Intermediate Financial Accounting (4 credits)**

The accounting principles guiding the financial reporting practices of entities that prepare financial statements in accordance with generally accepted accounting principles are discussed. The course begins with a detailed discussion of the components of the income statement as well as the balance sheet followed by more complex accounting applications such as leases, postretirement benefits, accounting for income taxes, and other topics. Additionally, the course includes coverage of the statement of cash flows. **Pre-requisite: ACC 681**

#### **ACC 683: Taxation (4 credits)**

The course begins with a discussion of basic concepts of federal income taxation applicable to all taxpayers. The principles of individual income taxation, the tax consequences of property transactions, and an introduction to the impact of income taxes on corporations and partnerships are discussed. Emphasis is placed on study of the basic income tax formula including income exclusions, inclusions, statutory deductions, exemptions, and credits. This is followed by a study of Federal income tax laws and regulations as they affect corporations, partnerships, their owners, and employees. Emphasis is placed on tax planning aspects of formation, operation, reorganization, distribution, and liquidation of corporations and partnerships. **Pre-requisite: ACC 682**

#### **ACC 684: Accounting Information Systems (4 credits)**

Course covers the nature, design, and implementation of accounting information systems. The objective of the course is to develop students' understanding of the theory and practice of relational database management systems in the accounting view of enterprise-wide databases. With a focus on controls, students build accounting system elements related to main accounting transaction cycles, the revenue cycle, and the purchase cycle.

**ACC 685: Financial Statement Analysis and Valuation (4 credits)**

This course emphasizes the fundamental techniques of financial statement analysis. Building upon core accounting and investment concepts, the course covers the analysis and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. The course also examines the use of accounting information in investment and credit decisions including the valuation of equity investments. The viewpoint is that of the user of financial statements, particularly from the standpoint of an equity investor or purchaser of a business. **Pre-requisite: ACC 682**

**ACC 686: Auditing (4 credits)**

Course focuses on conducting an audit of financial statements in accordance with generally accepted auditing standards. Course covers accounting information systems, audit planning, audit risk and materiality assessments, evaluation of internal control, audit evidence, documentation, and audit reports. This is followed by discussion of advanced issues which arise in audit practice including audit reporting issues, fraud detection and reporting, attestation engagements, special reporting issues, compilation and review engagements, scope of services issues, and other new issues which have a significant impact on audit practice. **Pre-requisite: ACC 682**

**ACC 687: Advanced Cost Accounting**

The course focuses on the use of accounting information in reporting managerial performance and making business decisions. The course covers the preparation and use of managerial accounting information for use in planning, budgeting, control, pricing, and in making other business decisions. Topics include in-depth studies of techniques and issues surrounding cost allocation methods, approaches to solving complex accounting problems, standard cost systems and variance analysis, and variable costing. Additionally, the formal aspects of management control such as the design of responsibility centers, budgets and standards, performance reports and management compensation will be discussed. **Pre-requisite: ACC 682**

**ACC 688: Advanced Accounting and Financial Reporting**

The primary focus of the course is on business combinations and preparing consolidated financial statements. Additionally, the accounting principles and practices applied to foreign operations and partnerships will be discussed along with foreign currency translation issues. This will be followed by an exploration of complex financial reporting issues of contemporaneous interest. **Pre-requisite: ACC 682**

**Attachment E: Faculty CVs**



**Attachment F: Budget**

**University of Miami  
 School of Business Administration  
 Master of Professional Accounting**

	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
Tuition Revenue	830,400	3,136,320	3,523,200
Tuition Waiver (25%)	(207,600)	(784,080)	(880,800)
Net Revenue	622,800	2,352,240	2,642,400
Faculty Director	96,000	352,000	384,000
Faculty Facilitation	30,000	110,000	120,000
Course Development (one time)	160,000	96,000	0
Additional Staff Cost	50,000	52,000	54,080
Expense	336,000	610,000	558,080
Gross Contributions	286,800	1,742,240	2,084,320

Total Credit hours taught in Program (multiple cohorts)	24	88	96
Average Number of Students (per cohort)	20	20	20
Instruction Cost per credit (Max)	8,000	8,000	8,000
Tuition Per Credit	1,730	1,782	1,835

UNIVERSITY OF MIAMI  
SCHOOL of BUSINESS  
ADMINISTRATION



MEMORANDUM

TO: Tomas Salerno, Chair, Faculty Senate

FROM: Eugene W. Anderson, Dean and Schein Family Professor of Marketing

Cc: Sundaresh Ramnath, Chair, Department of Accounting,  
Anuj Mehrotra, Vice Dean, Graduate Business Programs & Executive Education  
Michael Werner, Academic Director, Master of Professional Accounting (MPrA)

SUBJECT: Master of Professional Accounting (MPrA) & Certificate of Accounting Practice

DATE: January 12, 2015

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This letter is to document my support for the Certificate of Accounting Practice, which is part of the Master of Professional Accounting (MPrA), starting in May 2015. Attached you will find the revised proposal.

The proposal for this program was discussed and approved by the SBA School Council on November 14, 2014 and by the SBA Faculty on November 21, 2014, and comes with the support of the Dean. In addition, the Graduate School and PIRA have been notified as well (December 17, 2014).

I believe that these changes continue to strengthen the graduate business programs currently in place.


UNIVERSITY OF MIAMI  
SCHOOL OF BUSINESS  
ADMINISTRATION



MEMORANDUM

DATE: January 8, 2015

TO: General Welfare Committee  
Faculty Senate

FROM: Sundaresh Ramnath, Chair, Department of Accounting 

CC: Eugene Anderson, Dean and Schein Family Professor of Marketing  
Anuj Mehrotra, Vice Dean, Graduate Business Programs & Executive Education

Subject: Master of Professional Accounting (MPrA) & Certificate of Accounting Practice

---

This letter is to notify you of the Certificate of Accounting Practice, which is part of the Master of Professional Accounting (MPrA), starting in May 2015. Attached you will find the revised proposal.

The proposal for this program was discussed and approved by the SBA School Council on November 14, 2014 and by the SBA Faculty on November 21, 2014, and comes with the support of the Dean. The Graduate Council has been notified as well on December 17, 2014.

Kindly inform us if any additional information is needed.


UNIVERSITY OF MIAMI  
SCHOOL of BUSINESS  
ADMINISTRATION

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Memorandum

To: Tomas Salerno, Chair, Faculty Senate

From: Sundaresh Ramnath, Chair, Department of Accounting 

Cc: Anuj Mehrotra, Vice Dean, Graduate Business Programs & Executive Education  
Eugene Anderson, Dean and Schein Family Professor of Marketing

Date: January 8, 2015

Re: Master of Professional Accounting (MPrA)

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I am writing to document that the Faculty in the Department of Accounting has voted and approved the Master of Professional Accounting program (MPrA), which includes the Certificate in Accounting Practice. This program was approved by the SBA School Council on November 14, 2014 and by the SBA Faculty on November 21, 2014, and comes with the support of the Dean.

Our department will continue to work with the Graduate Business Programs office to offer accounting courses as needed for this program.

Please let us know if any additional information is needed.

Thank you.


UNIVERSITY OF MIAMI  
SCHOOL OF BUSINESS  
ADMINISTRATION



MEMORANDUM

DATE: January 8, 2015

TO: Office of Planning, Institutional Research and Assessment (PIRA)

FROM: Sundaresh Ramnath, Chair, Department of Accounting 

CC: Eugene Anderson, Dean and Schein Family Professor of Marketing  
Anuj Mehrotra, Vice Dean, Graduate Business Programs & Executive Education

Subject: Master of Professional Accounting (MPrA) & Certificate of Accounting Practice

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Office of Planning,  
Institutional Research,  
and Assessment

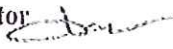
P.O. Box 248285  
Coral Gables, FL 33124-2923  
Phone: 305-284-3956

Gables One Tower, Suite 260, Locator 2923  
1320 S. Dixie Hwy., Coral Gables, FL 33146  
Fax: 305-284-4081 • [plra@miami.edu](mailto:plra@miami.edu)

MEMORANDUM

DATE: January 12, 2015

TO: Dr. Sundarsh Ramnath, Associate Professor and Chair  
Department of Accounting  
School of Business Administration

FROM: David E. Wiles, Executive Director  
Assessment and Accreditation 

SUBJECT: Master of Professional Accounting (Online) and  
Certificate of Accounting Practice (Online)

On January 9, 2015, the Department of Accounting in the School of Business Administration submitted a proposal notifying our office of its intent to offer a new Master of Professional Accounting (M.Pr.A.) degree program online beginning in May 2015, along with a new graduate Certificate of Accounting Practice. The certificate was not included in the earlier proposal submitted by the Department on December 15, 2014.

The proposed 32-credit online curriculum will be similar to the presently offered Master in Accounting and Master of Science in Taxation; however, unlike these two existing graduate programs, the M.Pr.A. is designed for professionals with three or more years of work experience who desire to acquire fundamental business accounting skills outside of public accounting or licensure as a CPA. The proposed 16-credit Certificate in Accounting Practice will be completed by the students enrolled in the M.Pr.A., but is also available as a standalone academic program.

A letter of notification for the M.Pr.A. was submitted to the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) on December 15, 2014. The M.Pr.A. is not considered substantive and should not require formal approval from SACSCOC in order to proceed with its implementation.

Because the Certificate of Accounting Practice is comprised entirely of existing courses, SACSCOC does not require separate notification; however, as with all academic programs leading to a certificate or degree, the University is to document effectiveness via an annual program assessment. The revised proposal does not cite Program Objectives and Student Learning Outcomes for the Certificate of Accounting Practice. It is recommended that these be formulated leading up to the initial program assessment due in fall 2015.

Please feel free to contact our office should you have any further questions (305) 284-9431.


cc: Faculty Senate  
Dr. M. Brian Blake, Vice Provost and Graduate School Dean  
Dr. Eugene Anderson, Dean, School of Business Administration  
Dr. Anuj Mehrotra, Vice Dean, Graduate Business Programs  
Ms. Amaylis Wallace, Assistant to the Vice Dean, Graduate Business Programs

UNIVERSITY OF MIAMI  
SCHOOL OF BUSINESS  
ADMINISTRATION



Memorandum

To: Brian Blake, Dean, Graduate School

From: Sundaresh Ramnath, Chair, Department of Accounting 

Cc: Eugene Anderson, Dean and Schein Family Professor of Marketing  
Anuj Mehrotra, Vice Dean, Graduate Business Programs & Executive Education

Date: January 8, 2015

Re: Master of Professional Accounting (MPrA) & Certificate of Accounting Practice

---

This letter is to notify you of the Certificate of Accounting Practice, which is part of the Master of Professional Accounting (MPrA), starting in May 2015. Attached you will find the revised proposal.

The proposal for this program was discussed and approved by the SBA School Council on November 14, 2014 and by the SBA Faculty on November 21, 2014, and comes with the support of the Dean.

Thank you.

UNIVERSITY OF MIAMI  
GRADUATE SCHOOL



M. Brian Blake, Ph.D.  
Vice Provost for Academic Affairs  
& Dean of the Graduate School


Graduate School  
P.O. Box 248125  
Coral Gables, FL 33124-3220

Phone: 305-284-4154  
Fax: 305-284-5441  
graduateschool@miami.edu

MEMORANDUM

DATE: January 29, 2015

TO: Tomas Salerno  
Chair, Faculty Senate

FROM: M. Brian Blake  
Dean, The Graduate School 

SUBJECT: Online – Master of Professional Accounting (MPrA) and Certificate of Accounting Practice

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The School of Business Administration submitted a proposal for an online Master of Professional Accounting (MPrA) program degree and an online Certificate of Accounting Practice. The proposal was discussed at the meeting of the Graduate Council on Tuesday, January 20, 2015, and none of the Graduate Council members expressed any concerns.

cc: Eugene Anderson, Dean, SBA  
Anuj Mehrotra, Vice Dean, Graduate Business Programs  
Sundaresh Ramnath, Chair, Accounting  
Office of Planning, Institutional Research and Assessment