




The John Knoblock  
Faculty Senate Office

Ashe Administration Building, #325  
1252 Memorial Drive  
Coral Gables, Florida 33146

facsen@miami.edu  
fs.miami.edu  
Ph: 305-284-3721  
Fax: 305-284-5515

**MEMORANDUM**

**To:** Julio Frenk  
University President

**From:** Linda L. Neider   
Chair, Faculty Senate

**Date:** February 21, 2020

**Subject:** Faculty Senate Legislation #2019-52(B) – Program Name Change from Master of Accounting (MAcc) TO Master of Science in Accountancy (MSA) – Miami Herbert Business School

\*\*\*\*\*

The Faculty Senate, at its February 19, 2020 meeting, had no objections to the approval of the Miami Herbert Business School's change of the Master of Accounting program name. The program name will change from Master of Accounting to Master of Science in Accountancy. Students who will be admitted into the MAcc program will be allowed to continue the MAcc program. Students who graduate prior to Fall 2020 are not eligible for the MSA degree.

The proposal is enclosed for your reference.


This legislation is now forwarded to you for your action.

LLN/ss/rh

cc: Jeffrey Duerk, Executive Vice President and Provost  
John Quelch, Dean, Miami Herbert Business School  
Dhananjay Nanda, Chair, Department of Accounting, Miami Herbert Business School  
Daniel A. Medina, Faculty Director, Graduate Accounting Programs, Miami Herbert Business School

**CAPSULE:** Faculty Senate Legislation #2019-52(B) – Program Name Change from Master of Accounting (MAcc) TO Master of Science in Accountancy (MSA) – Miami Herbert Business School

**PRESIDENT'S RESPONSE**

APPROVED:  DATE: 3/10/20  
(President's Signature)

OFFICE OR INDIVIDUAL TO IMPLEMENT: John Quelch, Dean, Business School

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

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

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

# Program Change Request

Date Submitted: 01/10/20 5:31 pm

Viewing: **ACCT\_MACC : Master of Science in Accountancy Accounting**

Last approved: 01/10/20 5:13 pm

Last edit: 01/31/20 3:27 pm

Changes proposed by: Patty Murphy (pxm491)

Catalog Pages Using this Program

Master of Accounting

## In Workflow

1. PG Assessment and Accreditation
2. PG GR School
3. PG Graduate Council
4. PG GR Dean
5. PG FS Office for GWC
6. PG FS GWC
7. PG Faculty Senate
8. PG FS Office for President
9. PG Registrar

## Approval Path

1. 01/10/20 5:39 pm  
Patty Murphy (pxm491): Approved for PG Assessment and Accreditation
2. 01/17/20 8:47 am  
Tiffany Plantan (tplantan): Approved for PG GR School
3. 01/21/20 3:32 pm  
Tiffany Plantan (tplantan): Approved for PG Graduate Council
4. 01/21/20 3:38 pm  
Guillermo Prado (gprado): Approved for PG GR Dean

### History

- 1. Jan 10, 2020 by  
Jenny Vargas  
(j.zwanziger)
- 2. Jan 10, 2020 by  
Patty Murphy  
(pxm491)
- 3. Jan 10, 2020 by  
Patty Murphy  
(pxm491)

*Please list the authors of this proposal including name, rank/title, program/department, and school.*

**Proposer(s) Name**

Dhananjay Nanda, Department of Accounting Chair  
 Daniel A. Medina, Faculty Director, Graduate Accounting Programs  
 Miami Herbert Business School

**Change Type**            All Other Changes

Provide a brief  
summary of the  
change

Rename the Master of Accounting degree as reflected below:

Current Name: Master of Accounting ("MAcc")

Proposed Name: Master of Science in Accountancy ("MSA")

**Career**                    Graduate

**Academic Structure**

**School/ College**

**Department**

Miami Herbert Business School

Accounting

**Plan Type**            Major and/or Degree

**Degree Type**        Master's

**Degree Name**        Master of Science in Accountancy Accounting

**Proposed Plan Code**

**Plan Name**            Master of Science in Accountancy Accounting

Will there be any subcomponents within the program such as concentrations, specializations, thesis/non-thesis options, or tracks?

Yes

Subcomponents

Subcomponent Type		Subcomponent Name	
Track		Assurance Track (MSA-Assurance) <del>(MAcc-Assurance)</del>	
Track		Corporate Accounting Track (MSA-Corporate) <del>(MAcc-Corporate)</del>	
Effective Term	Fall 2020		
First Term Valid	Fall 2020		
Program Instruction Mode	In Person		
Where is the program offered?	Location	Please provide the % of instruction at each location.	
	Coral Gables Campus	100	
Program Length (Years)	2		
Total Credits	30		

## To Be Published in the Academic Bulletin

---

### Program Overview

The Master of ~~Accounting (MAcc) and Master of~~ Science in Accountancy (MSA) and Master of Science ~~Taxation (MST) programs are similar~~ in Taxation (MST) programs are similar in that they offer an opportunity to concentrate in ~~in~~ accounting, but they differ in ~~in~~ degree of specialization and career path orientation. The MSA ~~MAcc~~ offers two separate tracks in assurance and corporate accounting while the MST is designed for students interested in careers in taxation. In addition to the traditional one year of full-time study beyond the Bachelor's level, the MSA ~~MAcc~~ and the MST programs are offered as accelerated programs for University of Miami undergraduates.

## Scholarships

University of Miami Herbert School of Business - Alumni Association Endowed Accounting Scholarships are available for students pursuing Graduate Studies in Accounting. Various other scholarships and assistantships

may be available.

# Accounting Summer Intensive Program

---

The Accounting Summer Intensive Program is designed for students who hold at least an undergraduate business degree in a field other than accounting from an accredited college or university and for foreign students.

## Non-Accounting Majors

---

Students that have a non-accounting degree, preferably in business, can apply for admission to our Master of Science in Accountancy (MSA) Accounting (MAcc) or Master of Science in Science-in Taxation (MST) and Summer Intensive Program. Applicants to the MSA MAcc or MST program will automatically be considered applicants to the Accounting Summer Intensive Program if their undergraduate degree is not in accounting. Summer Intensive students entering the MSA MAcc or MST program must also take an advanced taxation course (ACC 639) which is offered following the Summer Intensive Program in an intersession format in August before the start of the fall semester. Although MST students must complete advanced taxation in the summer, MSA MAcc students may complete the course in the summer or in term one of the spring semester.

## Foreign Students

---

The Accounting Summer Intensive Program is also designed to meet the needs of foreign students. Foreign students must have successfully completed two semesters of intermediate accounting, one semester of cost accounting, one semester of auditing, one semester of accounting information systems and one semester of tax at a U.S. university accredited by the AACSB or alternatively, must attend the Summer Intensive Program before enrolling in graduate accounting courses. Foreign students entering the MSA MAcc or MST program must also take an advanced taxation course (ACC 639) which is offered following the Summer Intensive Program in an intersession format and in term one of the spring semester. Foreign applicants to the MSA MAcc program will automatically also be considered applicants to the Accounting Summer Intensive Program.

## Program Schedule

---

The Accounting Summer Intensive Program is fast-paced and requires full-time attention. As its name implies, the program is intensive and not designed for students that are working even part-time. The 7-week program begins each year about July 1 and continues through mid-August and consists of two 3½ -week modules. Three 2-credit courses are included in each module. Students who want to take any additional graduate tax classes should also plan to take the advanced taxation course (ACC 639) which is offered following the Summer Intensive Program in a 9-day intersession format in August before the start of the fall semester.

## Program Prerequisite Accounting Courses

---

Students entering the program are required to have previously completed introduction to financial accounting and management accounting at a US or foreign university.

## Summer Intensive Program Course Offerings

---

The Summer Intensive Program includes the following six 2-credit upper division accounting courses that are prerequisites for graduate study.

## Course List

Code	Title	Credit Hours
<a href="#">ACC 632</a>	Intermediate Accounting I	2
<a href="#">ACC 633</a>	Intermediate Accounting II	2
<a href="#">ACC 634</a>	Cost Accounting	2
<a href="#">ACC 635</a>	Auditing	2
<a href="#">ACC 636</a>	Accounting Systems	2
<a href="#">ACC 673</a>	Taxation for Business and Investment Decisions	2

Note that the Summer Intensive Program does not include an advanced taxation course (the equivalent of [ACC 404](#)) which is a required prerequisite for most tax courses in the MST program. Accordingly, in addition to the six summer intensive courses, students entering the MST program must complete [ACC 639](#) which is offered following the Summer Intensive Program in an intersession format in August before the start of the fall semester.

## Entering the MSA **MAcc** or MST Program

---

Upon successful completion of the intensive program, students immediately enter the **MSA MAcc** or MST program in the fall semester. To graduate with their **MSA MAcc** or MST degree, students must complete 30 credits beyond the 12-credit intensive program and may graduate in as little as two semesters, assuming they are full-time students.

## CPA Licensure Requirements

---

Most of our students intend to become qualified as Certified Public Accountants (CPA). While the CPA exam is a national exam administered by the American Institute of Certified Public Accountants, its execution and CPA licensing practices are governed by state law. For example, some states require a certain number of credit hours in particular subjects and have overall accounting and business credit hour requirements. As such, you should check with the state in which you intend to practice to determine what the specific course requirements are for that state. Our department is unable to make a determination of your eligibility to sit for the CPA exam. This can only be done by the appropriate state board. Please find the licensure requirements for the State of Florida, [here](#). For your convenience, the Florida rules that apply to most individuals are summarized here. Please check the State of Florida Web site noted above for updates and rules which may apply in particular circumstances. As of July 1, 2008 the Florida State Board of Accountancy (BOA) separated the requirements to become a Certified Public Accountant (CPA) into two parts: (1) the requirements to be eligible to take the CPA exam and (2) the requirements for licensure to practice as a CPA in Florida.

**Requirements to Sit for the CPA Exam:** To be eligible to take the CPA exam, applicants must have completed 120 semester hours including 24 semester hours of upper division (300-level or above) accounting to include auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Applicants must also complete 24 semester hours of upper division general business courses with some exceptions in that one microeconomics, one macroeconomics, one statistics, one business law, and one introduction to computers course may be lower division (freshman or sophomore level). As part of the general business hours, applicants are required to have a total of six semester hours of business law courses, which must cover contracts, torts, and the Uniform Commercial Code. Note that excess upper division

accounting courses may be used to meet the general business requirement; however, elementary accounting classes are never acceptable for credit nor are courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting.

The exam is offered in the following time periods; January – February, April – May, July – August and October – November. Note that applicants are not required to have a bachelor's degree in order to sit for the CPA exam.

**Requirements for Licensure:** In addition to passing all four parts of the CPA exam with at least a 75% within 18 month rolling period, the Florida State Board of Accountancy requires that applicants have completed a bachelor's degree plus an additional 30 hours for a total of 150 semester hours before you can become licensed as a CPA. One year of work experience under the supervision of a licensed CPA is now also required to become licensed. In addition to experience obtained in public accounting and government, Florida's 2008 legislative change also allows experience obtained in industry and academia. This experience may be obtained before or after sitting for the exam, however, all requirements to sit for the exam must be met before the work experience commences. If you fail to apply for licensure within three years of receiving the licensure package, (sent after you pass all four parts) the CPA grades expire and you have to retake the examination.

The 150 semester hours must include a minimum of 36 semester hours of upper division accounting courses and at least 39 semester hours of upper division (with some exception) general business courses. Excess upper division accounting courses may be used to meet the general business requirement. Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are not accepted for this requirement.

**Licensed in Another State:** If you are licensed in a state other than Florida you can obtain a license in Florida by a process called endorsement. You must provide evidence of meeting all of the requirements in effect at the time of your application. In addition if you passed the exam more than two years before applying you must provide evidence of meeting continuing professional education requirements.

## CPA Accreditation Requirements

---

The Florida State Board of Accountancy accepts degrees from schools accredited by the following associations : Middle States Association, New England Association, North Central Association, Northwest Association, Southern Association of Colleges and Schools, Western Association of Schools and Colleges, Association of Independent Schools and Colleges who have been approved by the Florida State Board of Independent Colleges and Universities, and Canadian Schools who have been approved by their provincial educational bodies. If you have graduated from a school or college which is not accredited by the above mentioned means, then you must use the provisions of F.A.C. 61H1-27.001 (5) (see below).

### Applicants Who Have Graduated from Non-Accredited Schools (61H1-27.001) (5)

---

Applicants who have graduated from a non-accredited school may still qualify to sit for the CPA examination. The candidate must take 15 semester hours of graduate classes. Those must consist of at least nine hours of graduate level accounting courses including a minimum of three semester hours of graduate tax. THESE HOURS MUST BE TAKEN AFTER ADMISSION TO GRADUATE SCHOOL. If the courses are taken before admission to a graduate



program, the classes will not be accepted, even if the school includes them as part of the graduate program. These courses cannot duplicate other courses which the applicant has taken and they cannot be used to accredit the non-accredited degree and satisfy the educational requirements. The applicant must complete the graduate school courses to validate the non-accredited degree. The applicant must also meet all other requirements for endorsement or transfer of credit. An evaluation of foreign transcripts must be completed by an evaluation service which has been approved by the Board (see Board Approval Evaluation Services).

## Duplicate Courses

---

No credit will be given for courses which duplicate another course for which the applicant has received credit. CPA review courses are considered as duplicates.

Program Mission Statement

## Mission

---

The mission of the Accounting Department is to provide an environment recognized for educational excellence through our academic programs, intellectual contributions, and service to the academic and professional communities.

Program Goals

## Goals

---

Student Learning Outcomes

## Student Learning Outcomes

---

Students should demonstrate an understanding of International Financial Reporting Standards (IFRS) including its basic history, its standard setting structure, and significant accounting concepts and principles and how they compare to U.S. Generally Accepted Accounting Principles (U.S. GAAP).

Students should understand the financial reporting related to the income tax provision in accordance with the requirements under ASC 740 (accounting for income taxes).

Students should demonstrate good understanding of the importance of the footnotes to financial statements while evaluating reported financial numbers and be able to recast financial statements for comparability across years.

Curriculum Requirements

Master of Science in Accountancy (MSA) ~~Accounting (MACC)~~

The **MSA MAcc** program offers two tracks: Assurance (**MSA-Assurance**) (~~MAcc-Assurance~~) for students planning to go into public accounting and Corporate Accounting (**MSA-Corporate**) (~~MAcc-Corporate~~) for students planning careers as controllers, CFOs or financial analysts. The **MSA MAcc** is designed for the student who has taken the accounting and related courses required for an undergraduate major in accounting or other undergraduate business majors who have successfully completed the Accounting Summer Intensive Program. These students should be able to complete the **MSA MAcc** in a year or less provided they enroll as full time students.

## Undergraduate Course Requirements

The courses listed below are undergraduate prerequisites that, unless already completed, must be fulfilled in order to be admitted for graduate study. For most graduate tax classes including [ACC 648](#) Financial Reporting Implications of Income Taxes., the equivalent of [ACC 404](#) Advanced Taxation(Corporate and Partnership Income Taxation) is also required. Students can satisfy this prerequisite by taking [ACC 639](#) Income Taxation and Business Entitles which is offered in a 9-day intersession format in August before the start of the fall semester. If a candidate does not have an undergraduate business degree, additional business prerequisites (economics, marketing, management, finance and others) will also be required.

### Course List

Code	Title	Credit Hours
<a href="#">ACC 211</a>	Principles of Financial Accounting	3
<a href="#">ACC 212</a>	Managerial Accounting	3
<a href="#">ACC 301</a>	Cost Accounting	3
<a href="#">ACC 311</a>	Intermediate Accounting I	3
<a href="#">ACC 312</a>	Intermediate Accounting II	3
<a href="#">ACC 402</a>	Auditing	3
<a href="#">ACC 403</a>	Fundamentals of Taxation	3
<a href="#">ACC 404</a>	Advanced Taxation	3
<a href="#">ACC 406</a>	Accounting Systems	3

## Master of Science in Accountancy—Assurance ~~Accounting~~ Assurance Track (MSA-Assurance) (~~MAcc-Assurance~~)

The program requires 30 semester hours consisting of nine required courses and the balance of approved elective courses provided the student has an undergraduate degree in ~~in~~ Accounting, or its equivalent, from an accredited institution. In addition to the nine required courses, students must select four courses from the designated course list. Other courses can be selected from the list of approved electives or in consultation with the program director. Courses with a 600-level designation are designed for graduate students. Courses with a 500-level designation are open to upper-level undergraduate students and do not count toward the **MSA MAcc** degree. Unless otherwise noted, courses in the program are two semester hours (two credits).

### Course List

Code	Title	Credit Hours
------	-------	--------------

Code	Title	Credit
Required Courses		14
<u>ACC 610</u>	Financial Reporting Research	
<u>ACC 622</u>	Advanced Issues in Auditing	
<u>ACC 628</u>	Introduction to Accounting Analytics	
<u>ACC 630</u>	International Financial Reporting Standards	
<u>ACC 648</u>	Financial Reporting Implications of Income Taxes.	
<u>ACC 672</u>	Advanced Financial Analysis	
<u>BUS 610</u>	Critical Thinking and Persuasion for Business	

## Additional Courses 1

16

The remaining courses will be selected from the following or other courses approved by the program director and a pre-approved list will be provided:

<u>ACC 603</u>	Studies in Financial Reporting Issues
<u>ACC 604</u>	Seminar in Cost Accounting
<u>ACC 606</u>	Internal Auditing
<u>ACC 611</u>	Auditing Seminar
<u>ACC 620</u>	Accounting Controls in Information Technology
<u>ACC 623</u>	International Accounting and Taxation
<u>ACC 624</u>	Accounting for Governmental and Not-for-Profit Entities
<u>ACC 626</u>	Litigation and Advisory Services
<u>ACC 627</u>	Accounting Regulations and Compliance
<u>ACC 640</u>	Corporate Taxation I
<u>ACC 641</u>	Corporate Taxation II
<u>ACC 642</u>	Seminar in Taxation
<u>ACC 664</u>	Global Mergers and Acquisitions: Accounting and Related Issues
<u>ACC 677</u>	Forensic Accounting
<u>ACC 699</u>	Directed Readings (Internal Auditing Internship)
<u>BSL 675</u>	Advanced Business Law
<u>BSL 691</u>	The Public Corporation: Legal Perspectives
<u>FIN 650</u>	Financial Investment
<u>FIN 670</u>	Corporate Finance
<u>MAS 637</u>	Applied Regression Analysis I
<u>MAS 639</u>	Data Acquisition, Preparation, and Visualization
<u>MAS 648</u>	Machine Learning for Data Analytics I

Total Credit Hours

30

1 Any other electives must be selected in consultation with the Program Director.

## Master of Science in Accountancy—Corporate ~~Accounting~~ ~~Corporate~~ Accounting Track (MSA-Corporate) (~~MAcc~~)

## Corporate)

The program requires 30 semester hours consisting of eight required courses and the balance of approved elective courses provided the student has an undergraduate degree in Accounting, or its equivalent, from an accredited institution. In addition to the eight required courses, students must select five courses from the designated course list. Other courses can be selected from the list of approved electives or in consultation with the program director. Courses with a 600-level designation are designed for graduate students. Courses with a 500-level designation are open to upper-level undergraduate students and do not count toward the MSA MAcc degree. Unless otherwise noted, courses in the program are two semester hours (two credits).

### Course List

Code	Title	Credit Hours
<b>Required Courses</b>		<b>13</b>
<u>ACC 606</u>	Internal Auditing	
<u>ACC 610</u>	Financial Reporting Research	
<u>ACC 628</u>	Introduction to Accounting Analytics	
<u>ACC 630</u>	International Financial Reporting Standards	
<u>ACC 648</u>	Financial Reporting Implications of Income Taxes.	
<u>ACC 672</u>	Advanced Financial Analysis	
<u>BUS 610</u>	Critical Thinking and Persuasion for Business	
<b>Additional Courses 1</b>		<b>17</b>
<u>ACC 603</u>	Studies in Financial Reporting Issues	
<u>ACC 604</u>	Seminar in Cost Accounting	
<u>ACC 611</u>	Auditing Seminar	
<u>ACC 620</u>	Accounting Controls in Information Technology	
<u>ACC 622</u>	Advanced Issues in Auditing	
<u>ACC 623</u>	International Accounting and Taxation	
<u>ACC 624</u>	Accounting for Governmental and Not-for-Profit Entities	
<u>ACC 626</u>	Litigation and Advisory Services	
<u>ACC 627</u>	Accounting Regulations and Compliance	
<u>ACC 640</u>	Corporate Taxation I	
<u>ACC 641</u>	Corporate Taxation II	
<u>ACC 642</u>	Seminar in Taxation	
<u>ACC 662</u>	Taxation of Multinational Corporations	
<u>ACC 664</u>	Global Mergers and Acquisitions: Accounting and Related Issues	
<u>ACC 677</u>	Forensic Accounting	
<u>ACC 699</u>	Directed Readings	
<u>BSL 675</u>	Advanced Business Law	
<u>BSL 691</u>	The Public Corporation: Legal Perspectives	
<u>FIN 650</u>	Financial Investment	
<u>FIN 651</u>	Advanced Topics in Investments	

Code	Title
<a href="#"><u>FIN 660</u></a>	International Finance
<a href="#"><u>FIN 670</u></a>	Corporate Finance
<a href="#"><u>FIN 671</u></a>	Advanced Topics in Corporate Finance
<a href="#"><u>FIN 674</u></a>	Financial Analysis of Mergers and Acquisitions
<a href="#"><u>MAS 637</u></a>	Applied Regression Analysis I
<a href="#"><u>MAS 639</u></a>	Data Acquisition, Preparation, and Visualization
<a href="#"><u>MAS 648</u></a>	Machine Learning for Data Analytics I

Total Credit Hours

30

1 Any other electives must be selected in consultation with the Program Director.

Plan of Study

## Plan of Study

---

# Admission Requirements

---

For admission to **MSA MAcc**, based on an undergraduate degree from an accredited U.S. institution, we consider the applicant's:

Undergraduate grade point average

GMAT score

Grades in specific accounting courses

Rigor of the undergraduate program

Other factors such as work experience.

Admission decisions are made on a competitive basis from the applicant pool. Undergraduate students from the University of Miami that have a grade point average of 3.4 or higher do not have to take the GMAT exam. In addition individuals who have demonstrated their ability to do graduate work in accounting by becoming a CPA or who have earned a graduate degree from a business school accredited by the AACSB are also waved from the requirement to take the GMAT exam.

Students without an undergraduate degree in accounting will be required to take certain prerequisite courses to secure admission. These prerequisites will depend upon the undergraduate major and previous accounting courses taken. Necessary prerequisite accounting courses can be taken in the University of Miami's Accounting Summer Intensive Program, which is a seven-week program beginning in early July.

Foreign students must provide evidence of proficiency in English by supplying a TOEFL score. Additionally, foreign students must have successfully completed two semesters of intermediate accounting, one semester of cost accounting, one semester of auditing, one semester of accounting systems and one semester of tax at a U.S. university accredited by the AACSB before enrolling in graduate accounting courses. Alternatively, foreign students may attend the University of Miami's Accounting Summer Intensive Program to fulfill this requirement.

## Rationale

---

## Rationale

**Proposal:** Rename the Master of Accounting degree;

Current Name: Master of Accounting ("MAcc")

Proposed Name: Master of Science in Accountancy ("MSA")

### **Rationale:**

Existing graduate accounting students and faculty have provided feedback to the Department that the current title of the MAcc does not appropriately describe the substance and rigor of the program. The initial inquiry about the degree name came from members of the Accelerated 4.5 Program. As a Department, we conducted benchmarking research with peer institutions, as well as, polled students (during focus group meetings held in Spring 2019 and Fall 2019), Accounting Advisory Board members (during September 2019 board meeting), employers and recruiters (various dates during campus visits with the Department) associated with our accounting programs. The findings were overwhelmingly in favor of the degree name change. The consensus is that the "Master of Science in Accountancy" degree title carries more prestige and reflects the technical aspects of a specialized Master's degree. It should be noted that our MAcc program received a STEM designation in 2019 due to the enhanced curriculum focused on technology and analytical skills. In addition, the MSA title would match our sister program's degree name, the Master of Science in Taxation.

### **Impact/Benefits:**

We believe that students will benefit from the degree name change when applying for employment now and in the future. We also expect that this will increase interest in the Miami Herbert Business School, therefore helping increase our overall headcount and meeting goals to grow the graduate accounting programs.

**Recommendation:** Based on the foregoing, we propose changing the name of the MAcc degree to MSA.

**Resource Implications:** Limited. Website will be updated and the Office of Admissions will use remaining inventory of marketing brochures.

### **Procedural History:**

Department of Accounting Faculty Meeting - Discussed and approved 08/23/2019

Department of Accounting Advisory Board - Discussed and approved 09/20/2019

Graduate Business Programs Committee - Discussed and approved 11/01/2019

Miami Herbert Business School Council - Approved on 11/15/19

Market Demand

Relationship to Other Programs

Relationship to Undergraduate and Professional Programs

Library Resources Available and Needed to Support the Program

Laboratory Facilities, Equipment, and Space Available and Needed to Support the Program

Other Resources Available or Needed to Support the Program

## **Curriculum**

---

Program Curriculum

Upload Syllabi for Any New Courses

Proposed Schedule of Course Offerings for the First Three Years

## **CIP Code**

---

Proposed CIP Code

## **Faculty**

---

Program Directors

Upload CV(s)

Program Faculty

Upload CV(s) Grad

## **Students**

---

Applicant Pool

Enrollment Projections

Teaching or Research Assistants

## **Administration**

---



## Comparison

---

### Peer Comparisons

See attached list of peer/aspirational programs and degree names.

## Documents

---

Attach Supporting Documentation

[MSA Attachments.pdf](#)

Reviewer

Comments

**Patty Murphy (pxm491) (01/10/20 5:33 pm):** This proposal was approved by the Department of Accounting Faculty on 08/23/2019 and the Miami Herbert Business School Council on 11/15/19.

**Patty Murphy (pxm491) (01/10/20 5:35 pm):** This change does not require notification to or approval from SACSCOC because no change is being made to the program curriculum.

**Patty Murphy (pxm491) (01/10/20 5:38 pm):** Please note the new name change will only be effective for new students admitted to the program starting in Fall 2020 and beyond. Students who were admitted to the MAcc program and are still enrolled in Fall 2020 must be allowed to continue in the MAcc program. However, they may be given the option to transfer to the new MSA program. Students who graduate prior to Fall 2020 are not eligible for the MSA degree.

**Guillermo Prado (gprado) (01/21/20 3:37 pm):** This proposal was discussed at the 1/21/20 meeting of the Graduate Council. No concerns were raised.

Key: 313

Additional Information

Peer/aspirational programs and degree names:

**WAKE FOREST UNIVERSITY**

**Master of Science in Accountancy**

- Completed CPA Requirements
- Hands-on Experience
- Career Success

**MASTER OF ACCOUNTANCY**

**Commit to your Career**

**Apply Online**

**Contacts**

**UNIVERSITY OF VIRGINIA**

**UNIVERSITY REGISTRAR**

**ARCHIVED RECORD**

**Master of Science in Accounting**

The Master of Science in Accounting Program provides a strong technical foundation as well as a practical understanding of the profession which will allow the students to be successful in the job market. The program is designed for a full professional and university graduate. The program is designed for a full professional and university graduate. The program is designed for a full professional and university graduate.

**Program Prerequisite**

Advanced undergraduate students in the school of business who have completed the following courses with a grade of C or better are eligible to apply for admission to the program. The program is designed for a full professional and university graduate. The program is designed for a full professional and university graduate. The program is designed for a full professional and university graduate.

APPROVE ENROLL    ENROLL    ENROLL

### Top-five MSA program sets you up for your career -- wherever that takes you

At SUNY Cortland, the top-five MSA program is designed to help you gain the skills and knowledge you need to compete in a global marketplace. The program is designed to help you gain the skills and knowledge you need to compete in a global marketplace.

Academic excellence. Our curriculum is designed to help you gain the skills and knowledge you need to compete in a global marketplace. The program is designed to help you gain the skills and knowledge you need to compete in a global marketplace.

Whether you're a student or a professional, you'll find the power of the MSA program in your hands. The program is designed to help you gain the skills and knowledge you need to compete in a global marketplace.

Study to learn more!

[Go back to program](#)

[First Name](#)

[Last Name](#)

[Email Address](#)

60%	70%	80,000
Financial Aid Available	Financial Aid Available	Financial Aid Available



MEMORANDUM

TO: Patty Murphy, Ph.D., Associate Provost, University Accreditation Office  
of Assessment and Accreditation

FROM: Dhananjay Nanda, Department of Accounting Chair  
Daniel A. Medina, Faculty Director, Graduate Accounting Programs

Subject: Degree Name Change: From Master of Accounting to Master of Science in Accountancy

Date: December 4, 2019

---

**Proposal:** Rename the Master of Accounting degree retroactive to August 1, 2019 (inclusive of current accounting graduate students due to graduate in December 2019, as reflected below):

Current Name: Master of Accounting (“MAcc”)  
Proposed Name: Master of Science in Accountancy (“MSA”)

**Rationale:**

Existing graduate accounting students and faculty have provided feedback to the Department that the current title of the MAcc does not appropriately describe the substance and rigor of the program. The initial inquiry about the degree name came from members of the Accelerated 4.5 Program. As a Department, we conducted benchmarking research with peer institutions, as well as, polled students (during focus group meetings held in Spring 2019 and Fall 2019), Accounting Advisory Board members (during September 2019 board meeting), employers and recruiters (various dates during campus visits with the Department) associated with our accounting programs. The findings were overwhelming in favor of the degree name change. The consensus is that the “Master of Science in Accountancy” degree title carries more prestige and reflects the technical aspects of a specialized Masters’ degree. It should be noted that our MAcc program received a STEM designation in 2019 due to the enhanced curriculum focused on technology and analytical skills. In addition, the MSA title would match our sister program’s degree name, the Master of Science in Taxation.

**Impact/Benefits:**

We believe that current and future students (December 2019 graduates and forward) will benefit from the degree name change when applying for employment now and in the future. We also expect that this will increase interest in the Miami Herbert Business School, therefore helping increase our overall headcount and meeting goals to grow the graduate accounting programs.

**Recommendation:** Based on the foregoing, we propose changing the name of the MAcc degree to MSA.

**Resource Implications:** Limited. Website will be updated and the Office of Admissions will use remaining inventory of marketing brochures.

**Procedural History:**

- Department of Accounting Faculty Meeting – Discussed and approved 08/23/2019
- Department of Accounting Advisory Board – Discussed and approved 09/20/2019
- Graduate Business Programs Committee – Discussed and approved 11/01/2019
- Miami Herbert Business School Council – Approved on 11/15/19



MEMORANDUM

TO: Guillermo J. Prado, Ph.D.  
Dean, Graduate School

FROM: John Quelch, Dean, Miami Herbert Business School

Subject: Degree Name Change from: Master of Accounting to: Master of Science in Accountancy

Date: November 25, 2019

---

This memo is to document my support for the proposed degree name change of the Master of Accounting to the new degree name of: Master of Science in Accountancy.

Thank you.

A handwritten signature in blue ink, which appears to read 'John Quelch'.



MEMORANDUM

**TO:** General Welfare Committee  
Faculty Senate

**FROM:** John Quelch, Dean, Miami Herbert Business School

**Subject:** Degree Name Change from: Master of Accounting to: Master of Science in Accountancy

**Date:** November 25, 2019

---

This memo is to document my support for the proposed degree name change of the Master of Accounting to the new degree name of: Master of Science in Accountancy.

Thank you.

A handwritten signature in blue ink that reads 'John Quelch'.



UNIVERSITY OF MIAMI  
**MIAMI HERBERT**  
BUSINESS SCHOOL

MEMORANDUM

**TO:** Guillermo J. Prado, Ph.D.  
Dean, Graduate School

**FROM:** Chester A. Schriesheim, Speaker of the School Council  
Shirley Dennis-Escoffier, Associate Professor, Accounting,  
First Vice Chair, School Council  
Karoline Mortensen, Associate Professor, Health Management and Policy,  
Second Vice Chair, School Council  
Raphael Boleslavsky, Associate Professor, Economics  
Howard Gitlow, Professor, Management Science  
Uzma Khan, Associate Professor, Marketing  
George Korniotis, Professor, Finance  
Sara Rushinek, Professor, Business Technology

**Subject:** Degree Name Change from: Master of Accounting to: Master of Science in Accountancy

**Date:** November 19, 2019

Handwritten initials, possibly 'AS', in black ink.

---

The School Council met on November 15, 2019 and voted unanimously to approve the degree name change of the Master of Accounting to new degree name: Master of Science in Accountancy.

Please note that the voting members of the Miami Business School (MBS), the regular faculty per the MBS bylaws, voted to delegate all decisions on curriculum issues to their elected representatives on the School Council for the fall 2019-spring 2020 academic year.



UNIVERSITY OF MIAMI  
**MIAMI HERBERT**  
**BUSINESS SCHOOL**

MEMORANDUM

**TO:** General Welfare Committee  
Faculty Senate

**FROM:** Chester A. Schriesheim, Speaker of the School Council   
Shirley Dennis-Escoffier, Associate Professor, Accounting,  
First Vice Chair, School Council  
Karoline Mortensen, Associate Professor, Health Management and Policy,  
Second Vice Chair, School Council  
Raphael Boleslavsky, Associate Professor, Economics  
Howard Gitlow, Professor, Management Science  
Uzma Khan, Associate Professor, Marketing  
George Korniotis, Professor, Finance  
Sara Rushinek, Professor, Business Technology

**Subject:** Degree Name Change from: Master of Accounting to: Master of Science in Accountancy

**Date:** November 19, 2019

---

The School Council met on November 15, 2019 and voted unanimously to approve the degree name change of the Master of Accounting to new degree name: Master of Science in Accountancy.

Please note that the voting members of the Miami Business School (MBS), the regular faculty per the MBS bylaws, voted to delegate all decisions on curriculum issues to their elected representatives on the School Council for the fall 2019-spring 2020 academic year.