The University Senate of Michigan Technological University

Proposal XX-YY

Establishment of a New Graduate Certificate in Forensic Accounting

Submitted by:
Master of Science in Accounting (MSA) Program
School of Business and Economics

1. **Proposal Date:** July 26, 2019

2. **Proposing Contacts and Departments:** Joel C. Tuoriniemi, MSA Program Director (jctuorin@mtu.edu)

3. **Sponsor Department Approvals:** Not Applicable

4. **General Description and Characteristics of Certificate**

   **4.1 General Description**

   The School of Business and Economics at Michigan Tech proposes a nine credit Certificate in Forensic Accounting. Forensic accountants investigate and prevent white-collar criminal activity in the financial and banking sectors. They combine their accounting knowledge with investigative skills in various litigation support. Forensic accountant also have the knowledge to assist in development of corporate accounting systems and risk assessment to help prevent fraud. They are employed by public accounting firms, corporations, and governmental units.

   The proposed certificate provides graduate students with the ability to detect and prevent fraudulent activity through a series of case studies, risk analysis techniques, and auditing studies.

   **4.2 Catalog Description**

   Coursework in the Forensic Accounting Certificate is designed to allow students to develop knowledge and skills in investigative accounting and fraud prevention. Our contemporary program combines traditional auditing principles with information security and data analysis techniques to provide students with advanced forensics training.

5. **Rationale**

   In a the wake of scandals such as Madoff, Wells Fargo, Enron and many others, the demand for Forensic Accountants has grown about 20% per year. It is estimated by the Association of Certified Fraud Examiners that approximately 5% annual revenue around
the world is lost to fraud. Globally that translates to $3.5 trillion in potential losses. Fraud is notoriously difficult to detect and counteract; the typical perpetrator is intelligent, well-educated and in a position that allows them to easily cover their tracks.

Forensic accountants generally enjoy a 31% income premium over their peers. There are 2 main certificates options open for Forensic Accountants, the CFE (Certified Fraud Examiner) and CFF (Certified in Financial Forensics). The Certificate in Forensic Accounting would assist the students in passing those examinations.

6. Related Programs

The following is a sampling of AACSB accredited schools that offer related programs:


   b. Florida Atlantic University offers a 9-credit Forensic Accounting concentration as part of its Master of Science in Accounting program.  

   c. SUNY Polytechnic Institute offers a 9-credit Forensic Accounting & Valuation Concentration as part of its Master of Science in Accounting program.  

   d. Rider University offers a 12-credit Forensic Accounting Graduate Certificate.  
      https://www.rider.edu/academics/colleges-schools/college-business-administration/graduate-programs/forensic-accounting-graduate-certificate-program

   e. Purdue University Northwest offers a 12-credit Forensic Accounting Certificate.  
      https://academics.pnw.edu/business/forensic-accounting-fraud-investigation/

   f. Georgia Southern University Parker College of Business offers a 12-credit Forensic Accounting Certificate.  https://parker.georgiasouthern.edu/soa/forensic-certificate/

7. Projected Enrollment

It is projected that most of the enrollment in the program will be from Michigan Tech students who have completed nine credits of undergraduate accounting (Financial Accounting, Managerial Accounting, & Intermediate Accounting). This is because one of the required courses in the proposed certificate, ACC 4100 – Audit & Assurance, requires Intermediate Accounting as a pre/co-requisite. Analysis of prior years’ student profiles suggest the majority of students satisfying this nine-credit sequence will be 1) students who have earned undergraduate degrees from the School of Business & Economics, Mathematical Sciences, and Scientific & Technical Communication (who
will hopefully then transition in to the MSA program) and 2) the majority of students enrolled in the Master of Science in Accounting (MSA) program.

<table>
<thead>
<tr>
<th>Year</th>
<th>Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2019</td>
<td>10 students</td>
</tr>
<tr>
<td>Fall 2020</td>
<td>12 students</td>
</tr>
<tr>
<td>Fall 2021</td>
<td>15 students</td>
</tr>
<tr>
<td>Fall 2022</td>
<td>18 students</td>
</tr>
<tr>
<td>Fall 2023</td>
<td>20 students</td>
</tr>
</tbody>
</table>

8. **Scheduling Plans**

The coursework will be offered during regular instructional time periods and will not require changes to scheduling of classes.

9. **Curriculum Design**

**Required Coursework – 6 credits**

- ACC 4100 - Audit & Assurance
- ACC 5100 - Advanced Audit & Forensic Examination

**Elective Coursework – 3 credits**

- BA 5200 - Information Systems Management & Data Analytics OR
- MA 5701 - Statistical Methods OR
- MA 5781 - Time Series Analysis & Forecasting

10. **Course Descriptions**

Course Descriptions for each respective course are as follows:

**ACC 4100 - Audit and Assurance**

Auditing procedures and techniques associated with public accounting and with internal auditing for business entities. Topics include auditor's responsibilities, professional ethics, generally accepted auditing standards, purpose and types of audits, objectives, internal control, evidence, organization within the public accounting profession, the audit program, and auditing procedures and techniques.

**ACC 5100 - Advanced Auditing and Fraud Examination**

An in-depth study of auditing with a focus on fraud examination from an external auditor's perspective. The course utilizes problems, cases, and projects relating to fraud examination and forensic accounting.

**BA 5200 - Information Systems Management and Data Analytics**
Focuses on management of IS/IT within the business environment. Topics include IT infrastructure and architecture, organizational impact of innovation, change management, human-machine interaction, and contemporary management issues involving data analytics. Class format includes lecture, group discussion, and integrative case studies.

**MA 5701 - Statistical Methods**
Introduction to design, conduct, and analysis of statistical studies, with an introduction to statistical computing and preparation of statistical reports. Topics include design, descriptive, and graphical methods, probability models, parameter estimation and hypothesis testing.

**MA 5781 - Time Series Analysis and Forecasting**
Statistical modeling and inference for analyzing experimental data that have been observed at different points in time. Topics include models for stationary and non-stationary time series, model specification, parametric estimation, model diagnostics and forecasting, seasonal models and time series regression models.

Students pursuing the Certificate in Forensic Accounting will work with their advisors to choose the best elective course, given area of interest and prior coursework.

**11. Model Schedule Demonstrating Completion Time**

The Certificate is designed to be completed over a two-semester sequence.

**Fall Semester**
ACC 4100 Audit & Assurance

**Spring Semester**
ACC 5100 Advanced Audit & Forensic Exam

Students will complete the Certificate requirements through taking the elective course in either Fall (MA 5701) or Spring (BUS 5200 or MA 5781) semester.

At this time, the Certificate will be completed on-campus. The SBE is exploring utilization of a synchronous classroom that would allow for a distance learning opportunity in the future.

**12. Library and Other Learning Resources**

No new library or other learning resources will be required by the MSA program.

**13. Faculty Resumes**

The School of Business and Economics has the following faculty members in the accounting program:
Robert Hutchinson, Professor
Sheila Milligan, Senior Lecturer – Richard and Joyce Ten Haken Faculty Fellow
Joel Tuoriniemi, Professor of Practice – Ed & Betty Robinson Faculty Fellow
Jun Dai, Assistant Professor (joining January 2020)

Curriculum Vitae can be found at https://www.mtu.edu/business/people-groups/faculty-staff/. Dr. Jun Dai’s CV is attached hereto.

The School of Business and Economics is also searching for an additional faculty member with an anticipated start date of Fall 2020. Finalists for the position are scheduled for on campus visits during September 2019.

14. **Equipment**

No additional equipment will be required.

15. **Program Costs**

No additional costs are anticipated. Current faculty resources would support enrollment growth to 75 students (at a 15:1 ratio). Charges for any software not provided through gratuitous educational licenses can be recovered through appropriate course lab fees.

16. **Space**

No additional space will be required.

17. **Policies, Regulations, and Rules**

Not Applicable

18. **Accreditation Requirements**

The School of Business and Economics is accredited by the AACSB. Adding this certificate program will not result in any change to accreditation requirements. The Certificate in Forensic Accounting will automatically become subject to periodic review along with all other degree programs within the School of Business and Economics.

19. **Planned Implementation Date**

Fall 2019
20. **Assessment**

The Learning Objectives in the Certificate program are adopted from the American Institute of Certified Public Accountants (AICPA) Model Curriculum for Forensic Accounting, namely:

1. Understand the ethical and legal environment and responsibilities of a forensic accountant;
2. Demonstrate core forensic knowledge;

The Certificate program will also include a fourth Learning Objective centered on client communication.

An overview of Learning Objectives and potential courses for where the assessment will occur is as follows:

<table>
<thead>
<tr>
<th>LEARNING OBJECTIVE</th>
<th>COURSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Understand responsibilities of forensic accountant</td>
<td>ACC 4100 ACC 5100</td>
</tr>
<tr>
<td>Demonstrate core forensic knowledge</td>
<td>ACC 5100 BUS 5200/MA 5701/MA 5781</td>
</tr>
<tr>
<td>Demonstrate understanding of forensic accounting in specific settings</td>
<td>ACC 4100 ACC 5100</td>
</tr>
<tr>
<td>Client Communication</td>
<td>ACC 4100 ACC 5100</td>
</tr>
</tbody>
</table>
Establishment of a New Graduate Certificate in Accounting Analytics

Submitted by:
Master of Science in Accounting (MSA) Program
School of Business and Economics

1. **Proposal Date:** July 26, 2019

2. **Proposing Contacts and Departments:** Joel C. Tuoriniemi, MSA Program Director (jctuorin@mtu.edu)

3. **Sponsor Department Approvals:** Not Applicable

4. **General Description and Characteristics of Certificate**

   **4.1 General Description**

   The School of Business and Economics at Michigan Tech proposes a nine credit Certificate in Accounting Analytics. Accounting analytics is needed at the graduate level to provide students with a skill set that is valued by prospective employers and rapidly becoming an expected educational outcome. For more information, please refer to a paper released by the Big 4 accounting firm Pricewaterhouse Coopers entitled “Data Driven – What Students Need to Succeed in a Rapidly Changing Business World”

   The proposed certificate provides graduate students with a contemporary and robust education in accounting analytics that will provide them with a competitive edge when entering the professional work environment.

   The goal of the certificate is not to turn those seeking the designation into computer programmers or data science experts. There are a number of quality programs already in existence at Michigan Tech that provide students with this opportunity. It is extremely important, however, that students be able to utilize common accounting analytics techniques to communicate with computer programmers and data experts in order to make informed business decisions. The Certificate in Accounting Analytics meets this need.

   **4.2 Catalog Description**

   Coursework in the Accounting Analytics Certificate is designed to allow students to develop knowledge and skills expected in a contemporary accounting environment that utilizes analytics to drive informed business decision making.
5. **Rationale**

a. Strategic initiative to prepare students in accordance with Tech Forward “How Will Michigan Tech Influence and Adapt to Five Disruptive Forces”, most notably as it relates to Data Sources and Big Data

b. Strategic initiative to prepare students in accordance with the vision of Michigan Tech’s School of Business and Economics to produce “tech-savvy business graduates”

c. Michigan Tech’s School of Business and Economics’ accreditation body, the Association to Advance Collegiate Schools of Business (hereinafter, “AACSB”), now requires accounting programs to demonstrate “development of skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations.” (AACSB Standard 9 – Curriculum Content)

d. In an April 2017 survey by Forbes Insight and KPMG, 26% of financial executives said advanced technologies would become essential to accounting in the next two years, and 55% viewed advanced technology skills as becoming a “must have” in three to five years.

6. **Related Programs**

The following is a sampling of AACSB accredited schools that offer related programs:

https://saunders.rit.edu/graduate/advanced-certificates/accounting-and-financial-analytics-advanced-certificate

b. Michigan State University Broad College of Business offers a 9-credit Master Certificate in Business Analytics.

c. Penn State offers an online 9-credit Graduate Certificate in Business Analytics.
https://www.worldcampus.psu.edu/degrees-and-certificates/business-analytics-certificate/overview

d. Cornell University offers a 9-credit Data Analytics Certificate.
https://info.ecornell.com/data-analytics
e. The University of Connecticut offers a 12-credit Online Business Certificate in Accounting Analytics.
https://accountinganalytics.uconn.edu/?gclid=EAIaIQobChMIstOwue7A4QIVCNbACH3_bgt_EAYSAAGaafD_BwE

f. Providence College offers a 9-credit Business Analytics Graduate Certificate.
https://business.providence.edu/cert-mba/

g. The University of Portland Pamplin School of Business offers a STEM designated 12-credit Business Analytics Certificate.
https://business.up.edu/certificates/business-analytics-certificate.html

7. **Projected Enrollment**

It is projected that most of the enrollment in the program will be from Michigan Tech students who have completed nine credits of undergraduate accounting (Financial Accounting, Managerial Accounting, & Intermediate Accounting). This is because one of the required courses in the proposed certificate, ACC 4000 – Accounting Data Analytics, requires Intermediate Accounting as a pre/co-requisite. Analysis of prior years’ student profiles suggest the majority of students satisfying this nine-credit sequence will be 1) students who have earned undergraduate degrees from the School of Business & Economics, Mathematical Sciences, and Scientific & Technical Communication (who will hopefully then transition into the MSA program) and 2) the majority of students enrolled in the Master of Science in Accounting (MSA) program.

| Fall 2019 | 15 students |
| Fall 2020 | 17 students |
| Fall 2021 | 20 students |
| Fall 2022 | 23 students |
| Fall 2023 | 26 students |

8. **Scheduling Plans**

The coursework will be offered during regular instructional time periods and will not require changes to scheduling of classes.

9. **Curriculum Design**

**Required Coursework – 6 credits**

ACC 4000 - Accounting Data Analytics
ACC 5700 - Accounting Analytical Methods

**Elective Coursework – 3 credits**
ACC 4000 - Accounting Data Analytics
Develop knowledge and competencies in data analytic techniques to generate accounting information used for business intelligence. Applied exercises with software tools used to cover topics including data preparation, analysis, visualization, and scenario analysis.

ACC 5700 – Accounting Analytical Methods
Statistical analysis of large datasets. Computer programming will be used to analyze and manipulate the data. Topics include fundamental analysis, fraud detection, default prediction on loans, and other contemporary accounting issues.

ACC 5200 - Financial Statement Analysis
Study of financial statement analysis and concepts of valuation utilizing accounting based financial information. Methods are applied to encompass decision making, communication, and judgement using problems, cases, and projects.

BA 5200 - Information Systems Management and Data Analytics
Focuses on management of IS/IT within the business environment. Topics include IT infrastructure and architecture, organizational impact of innovation, change management, human-machine interaction, and contemporary management issues involving data analytics. Class format includes lecture, group discussion, and integrative case studies.

Students pursuing the Certificate in Accounting Analytics will work with their advisors to choose the best elective course, given area of interest and prior coursework. As an example, students with appropriate backgrounds in accounting would be advised to select BA 5200 as the elective course, whereas students with appropriate backgrounds in management information systems would be advised to select ACC 5200.

11. Model Schedule Demonstrating Completion Time
The Certificate is designed to be completed over a two-semester sequence.

<table>
<thead>
<tr>
<th>Fall Semester</th>
<th>Spring Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 4000 Accounting Data Analytics</td>
<td>ACC 5700 Accounting Analytical Methods</td>
</tr>
<tr>
<td>ACC 5200 Financial Statement Analysis</td>
<td></td>
</tr>
</tbody>
</table>
OR

<table>
<thead>
<tr>
<th><strong>Fall Semester</strong></th>
<th><strong>Spring Semester</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 4000 Accounting Data Analytics</td>
<td>ACC 5700 Accounting Analytical Methods</td>
</tr>
<tr>
<td></td>
<td>BA 5200 Information Systems Management and Data Analytics</td>
</tr>
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<thead>
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</tr>
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<tbody>
<tr>
<td>Learning of Legacy Technologies (Excel, Access)</td>
<td>ACC 4000</td>
</tr>
<tr>
<td></td>
<td>BUS 5200</td>
</tr>
<tr>
<td>Understanding Structured and Unstructured Databases (SQL, Hadoop)</td>
<td>ACC 4000</td>
</tr>
<tr>
<td></td>
<td>BUS 5200</td>
</tr>
<tr>
<td>Topic</td>
<td>Courses</td>
</tr>
<tr>
<td>------------------------------------------------------------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>Obtaining and Cleaning Accounting Data (Alteryx)</td>
<td>ACC 4000, ACC 5700, BUS 5200</td>
</tr>
<tr>
<td>Data Visualization (Tableau, PowerBI)</td>
<td>ACC 4000, ACC 5200, ACC 5700</td>
</tr>
<tr>
<td>Descriptive, Predictive, Prescriptive Analysis (Oracle, SAS)</td>
<td>ACC 4000, ACC 5200, ACC 5700</td>
</tr>
<tr>
<td>Programming Languages (Python, R Open)</td>
<td>ACC 5700, BUS 5200</td>
</tr>
<tr>
<td>Client Communication</td>
<td>ACC 4000, ACC 5200, ACC 5700</td>
</tr>
</tbody>
</table>

Review and Approval by SBE Faculty: March 22, 2019
Review and Approval by SBE Dean: March 22, 2019
Review and Approval by Deans’ Council:
Review by Provost:
Review by Senate Curricular Policy Committee:
Introduced to Senate:
Approved by Senate:
Approved by Provost & President:
711.1.1 Graduate Faculty Status Appointment Procedures

(Proposal 10-19) (Faculty Handbook 1.5.3)

Graduate Faculty Status appointment and retention decisions are made by the Dean of the Graduate School with recommendations and advice from department chairs, deans of colleges and schools, and the Graduate Faculty Council.

Recommendation for Graduate Faculty Status is made in writing by the department chair of the appropriate academic unit or by the dean of the appropriate school. These recommendations are forwarded to the appropriate College Dean, and then to the Graduate Dean.

A. Review of Graduate Faculty Status

It is expected that department chairs/school deans will continually review the performance of all individuals holding Graduate Faculty Status in their respective units using criteria outlined in Section C above. A "procedure for review of graduate faculty status" every eight years and a suggested "Review Template" is maintained by the Graduate School.

When, in a department chair/school dean's professional judgement, an appointment to Graduate Faculty Status is no longer appropriate the chair/dean must recommend that the appointment in question be changed or terminated. The Dean of the Graduate School may also initiate the process that leads to the change or termination of Graduate Faculty Status in consultation with the appropriate chair/dean.

A person removed from full appointment to Graduate Faculty Status during a review will be eligible for future recommendation to full appointment to Graduate Faculty Status.

Appeals Process

1. An individual (the appellant) may appeal to the Dean of the Graduate School, in writing, the recommendation for change or termination of Graduate Faculty Status.

   a. Appeals must be made within 30 calendar days of being notified of the recommendation for Graduate Faculty Status change or termination.

   b. Appeals must specifically list the basis for the appeal, including the aspect of the policy or procedure that the candidate believes was violated or evidence that was not considered appropriately in evaluating their qualifications for the desired Graduate Faculty Status.

2. The Dean of the Graduate School will forward the appeal to a standing committee comprised of members selected from among faculty with full appointment to Graduate Faculty
Status. The composition and functioning of the Graduate Faculty Status Appeals Committee (GFSAC, pronounced "gif-sac") will be determined by the Dean of the Graduate School, with the advice and consent of the Graduate Faculty Council.

3. The GFSAC and the Dean of the Graduate School will forward their recommendations to the provost, who will make the final decision.

4. The provost will communicate the decision to the appellant, the Dean of the Graduate School, and to any affected recommending bodies, generally within 30 calendar days of receipt.

Graduate Faculty Status Appeal Committee (GFSAC)

Membership: Five-member committee with two alternates; all GFSAC members must have full appointments to Graduate Faculty Status (per the Appeals Process in the Faculty Handbook section 1.5.3). To ensure wide representation in the committee, no two appointments will be from the same school or department. The committee will be composed of:

- Three members appointed by GFC
- Two alternates appointed by GFC
- Two members appointed by the dean of the Graduate School

Term length of each member: Two years (initial terms for one member in each category will be one year to stagger the start). Terms of service on the GFSAC commence on January 1 and expire on December 31.

Charge: Examine appeals (petition and accompanying evidence) of decisions to change or terminate an individual’s Graduate Faculty Status and make a recommendation to the provost.

Procedures for conflict of interest: If a committee member has an academic appointment in the department or school of the individual filing an appeal or any other conflicts of interest, the dean of the Graduate school will select a replacement committee member from among the alternates.
Selection of Members of the Graduate Faculty Status Appeal Committee by the Graduate Faculty Council

Membership: Five-member committee with two alternates; all GFSAC members must have full appointments to Graduate Faculty Status (per the Appeals Process in the Faculty Handbook section 1.5.3). To ensure wide representation in the committee, no two appointments will be from the same school or department. The committee will be composed of:
• Three members appointed by GFC
• Two alternates appointed by GFC
• Two members appointed by the dean of the Graduate School

Appointment of the committee: A GFC representative from each college will collect nominations to the Appeals Committee for that college. The nominees do not need to be members of the GFC, but must have full appointments to Graduate Faculty Status. If there is more than one nominee from a college, the GFC representatives from that college will vote to determine who the nominee from that college will be. (GFC representatives for interdisciplinary programs do not participate in this phase of the selection.)

The GFC representative coordinating this process for a particular college will forward that college’s nominee to Mary Stevens.

Once nominees from all colleges have been selected, the list of nominees will be sent to all GFC members. Each member will vote for one person from the list. The top three vote recipients will be the three members of the Appeals Committee appointed by the GFC. The other two will be the alternates.

The Dean will appoint two members to the Appeals Committee. Those two members will be chosen from the colleges not represented by the three members appointed by the GFC.
Occasional differences of opinion and interpersonal disagreements are an inevitable part of graduate school. Individuals have different goals, working styles, and personalities and because of this, conflict can occur. A conflict handled effectively is a learning opportunity that can result in creative solutions, benefiting students, faculty and the University.

Lack of clarity in expectations is often the cause of conflicts. Expectations should be clear and commonly understood by all parties; putting them in writing, if necessary, helps to clarify the situation. Students and advisors may find that using an Individual Development Plan, such as the MiTechIDP, can assist in the advisor/mentoring process.

There is a significant power differential in the student/advisor relationship, and conflict resolution requires that we acknowledge this fact and arrive at beneficial solutions.

Conflicts should be handled early; it is better to handle small issues as they arise and before they become major problems. There are often more options to resolve conflicts when an early resolution is sought. There are several avenues to resolve conflicts:

- informal resolution at the department/program level,
- advice and mediation by University Ombuds, or
- formal grievance process with the Graduate School.

People closest to the case are often in the best position to resolve the situation, so the first step should be at the lowest unit level, between the parties (student and faculty, student and staff, student and student) involved and an appropriate third party, if necessary (eg., advisor, other faculty, advisory committee members, graduate program director, lab supervisor, department chair). Resources are available to assist parties in resolving conflicts. Consult with the Ombuds, Office of Academic and Community Conduct, or Institutional Equity for advice. Disagreements are varied and the people closest to the situation are in a position to consider the specific programmatic/departmental details and help resolve the issues. Thus, an amicable, quick informal resolution at the department/program level is the best course.

If a resolution cannot be reached at the lowest level, there are several avenues a student may consider. Working with the Ombuds is an independent and neutral way to obtain informal mediation services for conflict resolution. Mediation by the Ombuds is confidential; no written records are preserved. If informal means are unable to resolve the conflict, the Graduate Grievance policy may be appropriate.

To resolve the following conflicts, we have to follow established University procedures and report matters to the appropriate office for review:

- Academic Grievance procedure for grading disputes
- Discriminatory harassment or treatment: Office of Institutional Equity
- Research misconduct
- Sexual or physical assault: University’s Public Safety and Police Services (dial 9-1-1 or call 487-2216 for non-emergency situations).
- Violations of the Student Code of Conduct
To avoid conflict, set clear expectations with faculty and staff

Attempt to resolve conflicts quickly and informally at departmental level (with advisor, graduate program director, advisory committee members, chair)

If unresolved,

Consult with Ombuds (mediation is confidential and independent)

If unresolved, the available option depends on the nature of the conflict

• Academic grievance procedure (for grading conflicts)
• Office of Academic of Community Conduct (OACC; student code of conduct)
• Institutional Equity (discriminatory harassment and treatment)
• VP of Research (research misconduct)

Graduate School grievance process
Ensuring Independence of Opinions in Evaluation of Graduate Students
Effective date: July 1, 2020

Policy Statement
The University is committed to protecting the educational interests of students and maintaining an open and transparent environment in the evaluation of students. Faculty in close personal relationships (see definition below) should not be members of the same graduate student’s committee. If there are compelling reasons such that two (or more) faculty in a close personal relationship are recommended as members of a student’s committee, the relationship must be disclosed during committee formation (or when advisors are named if the co-advisors are the faculty in the relationship), a rationale for including these faculty on the committee must be included, and a management plan must be developed for the committee.

Policy Requirements
This policy applies to graduate students who require a committee to evaluate any portion of their academic work, including, but not limited to, their dissertation, thesis, report, practicum, qualifying examination, or research proposal examination.

The close, personal relationship must be disclosed at the time of committee formation or, if the faculty in the relationship are co-advisors, when advisors are named. When disclosure is made a rationale for including these faculty on the committee must be provided, and a management plan for the committee must be developed. For an advisory committee, this information will be included on the Advisor and Committee Recommendation form. For other committees, the program should follow their regular procedure for committee formation. The management plan will be filed with and approved by the Graduate School.

Graduate program directors, department chairs (if applicable), college deans (if applicable) and the Dean of the Graduate School (for advisory committees) will weigh both the rationale and management plan when making a decision as to whether to approve the formation of the committee.

Neither of the faculty in a close personal relationship may be the sole external member of the advisory committee.

Purpose
Evaluation of graduate students’ work is one of the most important responsibilities for a member of the graduate faculty. Considering this responsibility and the hierarchical nature of the faculty-student relationship, it is critically important that these evaluations be fair, independent, transparent, and free from conflict of interest. To that end, in any case in which Michigan Tech faculty members in close, personal relationships participate together on a student’s committee, care must be taken to ensure that there is no actual or perceived conflict of interest.
Scope
This policy applies to committees that evaluate graduate academic work.

Contacts
Nancy Byers Sprague    487-2755

Definitions
Close, personal relationships include (but are not limited to) marriage, domestic partnership, parent-child, and siblings.

A committee in this policy is any committee formed to evaluate graduate student academic work. This includes, work such as their dissertation, thesis, report, practicum, qualifying examination, or research proposal examination.

The advisory committee provides guidance as a student conducts an original research project.

The purpose of the management plan is to ensure that students are not negatively impacted. It describes potential conflicts that may arise and the arrangement for handling any such conflicts that do arise. In drafting a management plan, items that could be considered (this is not an exhaustive list) include who the primary advisor is, how to resolve conflicts between the student and committee members, how students will register for research credits/courses, and/or who will be responsible for providing timely written feedback to the student.

Responsibilities, Procedures, and Forms
Graduate students must be aware of this policy when considering committee members.

Faculty serving on committees must be aware of this policy and must disclose close, personal relationships when the committee is formed. They must also develop a rationale for the committee selection and a management plan for the committee.

Graduate program directors must be aware of this policy and will review prospective committees to ensure that close, personal relationships are disclosed, the rationale is appropriate, and a reasonable management plan has been developed. Graduate program directors are responsible for approving advisory committee recommendations.

Department chairs and college deans must be aware of this policy and will review prospective committees (where appropriate for the unit’s procedure) to ensure that close, personal relationships are disclosed, the rationale is appropriate, and a reasonable management plan has been developed. This individual, or designee, is responsible for ensuring that the management plan is followed.

The Dean of the Graduate School, or designee, is responsible for being aware of this policy, answering questions about implementation of this policy, and reviewing and approving prospective advisory committee recommendations.
Forms

Graduate students recommend an advisory committee by completing the Advisor and Committee Recommendation Form.

Graduate students report results of the qualifying or research proposal examination to their graduate program by completing the Report on Qualifying or Research Proposal Examination Form. This form includes the composition of the examining committee.