

# The University Senate of Michigan Technological University

## Proposal 15-09

(Voting Units: Academic)

### A Proposal for a Name Change in an Academic Program from “B. S. in Business Administration with a Concentration in Accounting” to “B. S. in Accounting”

#### 1. Program Description

The proposed Accounting B.S. degree to be offered by the School of Business and Economics (SBE) is a spin-off of the current Bachelor of Science Degree in Business Administration (BSBA) with an Accounting *concentration*. The proposal is to award a B.S. with a *major* in Accounting. The BSBA was initiated at Michigan Technological University on February 25, 1955. Graduates are prepared for careers in industry, consulting, nonprofit management, or government. The BSBA currently offers concentrations in six areas: Accounting, Finance, Management, Marketing, Management Information Systems and Operations and Systems Management. All students in the BSBA program take a common set of core courses. The curriculum develops strong quantitative and analytical skills which prepare students for the constantly changing demands of a technology-oriented society, as well as the teamwork, leadership and planning skills needed to excel in organizations. The curriculum offers a strong foundation in science, mathematics, humanities, social sciences, and computer science during the first two years, a comprehensive common core of business and economics courses during the third year, and a focused concentration in a field of business during the fourth year.

#### 2. Rationale

SBE graduates are currently labeled and marketed as having a degree (B.S.) with a major in business administration (BA), hence the BSBA degree. Thus, many of the SBE students who have an Accounting concentration are unlikely to capture the attention of prospective employers seeking Accounting majors. Having a B. S. degree with a major in Accounting adds credibility and recognition to the B. S. degree and is consistent with other Michigan universities (Related Programs). We anticipate that having an Accounting major will increase job placement rates at graduation.

#### 3. Related Programs

Accounting:

Central Michigan University: Accounting Major

Central Michigan University: Accounting Information Systems Major

Eastern Michigan University: BBA Accounting Major

Eastern Michigan University: BBA Accounting Information Systems Major

Ferris State University: BS Accountancy Program

Ferris State University: BS Accountancy / Finance Program

Grand Valley State: BBA Accounting Major

Michigan State University: Accounting Major

Northern Michigan University: Accounting Major (Concentrations include computer information systems, corporate finance, and financial planning)

Oakland University: Accounting Major

Saginaw Valley State University: BBA Accounting Major

University of Michigan- Ann Arbor: BBA Accounting Concentration

University of Michigan- Dearborn: BBA Accounting Concentration

University of Michigan- Flint: BBA Accounting Concentration

Wayne State University: BBA Accounting Major

Western Michigan University: Accountancy Major

#### **4. Projected Enrollment**

Currently, we have 67 students seeking an Accounting concentration. Adopting an Accounting major should increase this number due to higher job placement rates.

#### **5. Scheduling Plans**

The Accounting B.S. will be a regular on-campus program offering.

#### **6. Curriculum Design**

The Accounting B.S. retains the curriculum design currently in place for the BSBA with an accounting concentration. Two GPAs will be calculated: a cumulative (overall) GPA and a School GPA consisting solely of Business Administration (BA) and Economics (EC) courses.

##### *Required CORE Courses*

BA 1100	Introduction to Business	3
BA 1200	IS/IT Fundamentals	3
BA 2110	Quantitative Problem Solving	3
BA 2330	Accounting 1	3
BA 2340	Accounting 2	3
BA 2500	Business Law	3
BA 2700	Business Problem Solving	3
BA 3200	IS/IT Management	3
BA 3400	Principles of Finance	3
BA 3610	Operations Management	3
BA 3700	Organizational Behavior	3
BA 3800	Principles of Marketing	3

BA 4700	Strategic Management	3
EC 2001	Principles of Economics	3
EC 3300	Industrial Organization	3
	<b>Credit Total</b>	<b>45</b>

*Required Courses within major*

BA 3300	Accounting Theory/Practice I	3
BA 3310	Accounting Theory/Practice II	3
BA 3320	Project Management	3
BA 4300	Attestation and Assurance	3
BA 4310	Investment Analysis	3

Plus two of the following

BA 4320	Managerial/Cost Accounting II	3
BA 4350	Advanced Tax Topics	3
BA 4360	Advanced Financial Management	3
BA 4370	Advanced and Governmental Accounting	3
BA 4380	Accounting Theory	3

*Supporting Courses*

HU 3120	Scientific and Technical Communication	3
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and either

BA 2200	Business Programming Concepts	3
BA 3210	Business Database Management	3

or (choose 2 from the following list that were not already used above)

BA 3580	Legal Environment of Business	3
BA 3900	Foundations of Taxation	1-3
BA 4320	Managerial/Cost Accounting II	3
BA 4350	Advanced Tax Topics	3
BA 4360	Advanced Financial Management	3
BA 4370	Advanced and Governmental Accounting	3
BA 4380	Accounting Theory	3
BA 4400	Global Finance	3
BA 4410	Personal Financial Planning	3

BA 4470	Applied Portfolio Management	3
BA 4490	Supply Chain Management	3
BA 4950	Accounting Systems	1-6
	<b>Credit Total</b>	<b>30</b>

*Mathematics requirements*

(MA 1030, College Algebra I and MA 1031

College Algebra II with Trig, or MA 1032

Data, Functions, & Graphs Plus) 4-6

and

(MA 1135, Calculus for Life Sciences or MA 1160

Calculus with Technology I) 4

and

MA 2720 Statistical Methods 4

**Credit Total** 12-14

*Lab Science Requirement*

BL / Biology , CH / Chemistry , FW / Forestry, GE / Geology , PH / Physics

**Credit Total** 3-4

*General education requirements*

UN 1001 Perspectives 3

UN 1002 World Cultures 4

UN 2001 Revisions 3

UN 2002 Institutions 3

EC 3100 International Economics 3

Humanities, Arts and Social Science Courses 12

**Credit Total** 28

*Free Electives* 7-14

**Total credits** required 128.

**7. New Course Descriptions**

No new courses are being submitted as part of the proposed change.

**8. Library and other Learning Resources**

The support of the J. R. Van Pelt and John and Ruanne Opie Library is currently sufficient.

### **9. Computing Access Fee:**

A basic computing access fee is paid by all SBE students and will continue under this major.

### **10. Faculty Resumes**

School of Business and Economics faculty resumes are found at <http://www.sbe.mtu.edu/cv/>

### **11. Available Needed Equipment**

All equipment required exists within the SBE labs and classrooms.

### **12. Program Costs**

No new costs are expected because the proposed change is a spin-off of an existing degree.

### **13. Space**

No new labs, classrooms or faculty space is required.

### **14. Policies, Regulations and Rules**

None are required.

### **15. Accreditation Requirements**

The BSBA is accredited by AACSB International. The process and criteria for maintaining accreditation is unaffected by the proposed change. The Accounting, B. S. will be automatically accredited and subjected to periodic review by AACSB.

### **16. Internal Status of Proposal**

Faculty School of Business and Economics,	date approved 3/20/2009
Dean School of Business and Economics,	date approved 3/20/2009
Provost,	date approved
University support units	date approved
University senate,	date approved
Academic Affairs Officers,	date approved
Board of Control	date approved

### **17. Planned Implementation date**

Fall semester 2009

**Introduced to Senate: 01 April 2009**

**Adopted by Senate: 15 April 2009**

**Approved by Administration: 22 April 2009**

**Approved by BOC: 16 July 2009**