

Status: PENDING

**PROGRAM REQUEST**  
Master of Accounting

Last Updated: Myers, Dena Elizabeth  
02/02/2011

<b>Fiscal Unit/Academic Org</b>	Business Administration - D1000
<b>Administering College/Academic Group</b>	Business
<b>Co-administering College/Academic Group</b>	
<b>Semester Conversion Designation</b>	Converted with minimal changes to program goals and/or curricular requirements (e.g., sub-plan/specialization name changes, changes in electives and/or prerequisites, minimal changes in overall structure of program, minimal or no changes in program goals or content)
<b>Current Program/Plan Name</b>	Master of Accounting
<b>Proposed Program/Plan Name</b>	Master of Accounting
<b>Program/Plan Code Abbreviation</b>	MACC-MACC
<b>Current Degree Title</b>	Master of Accounting

**Credit Hour Explanation**

Program credit hour requirements		A) Number of credit hours in current program (Quarter credit hours)	B) Calculated result for 2/3rds of current (Semester credit hours)	C) Number of credit hours required for proposed program (Semester credit hours)	D) Change in credit hours
Total minimum credit hours required for completion of program		45	30.0	30	0.0
Required credit hours offered by the unit	Minimum	45	30.0	30	0.0
	Maximum	45	30.0	30	0.0
Required credit hours offered outside of the unit	Minimum	0	0.0	0	0.0
	Maximum	0	0.0	0	0.0
Required prerequisite credit hours not included above	Minimum	0	0.0	0	0.0
	Maximum	0	0.0	0	0.0

**Program Learning Goals**

Note: these are required for all undergraduate degree programs and majors now, and will be required for all graduate and professional degree programs in 2012. Nonetheless, all programs are encouraged to complete these now.

- Program Learning Goals**
- Learning Goal 1: Graduates will be competent in and able to apply the basic technical and institutional knowledge of the discipline of accounting.
  - Learning Goal 2: Graduates will understand the conceptual foundations of accounting and be able to engage in rigorous critical thinking.
  - Learning Goal 3: Graduates will demonstrate competence in general communication skills and analytical reasoning.
  - Learning Goal 4: Graduates will understand the ethical responsibilities of an accounting professional.

**Assessment**

Assessment plan includes student learning goals, how those goals are evaluated, and how the information collected is used to improve student learning. An assessment plan is required for undergraduate majors and degrees. Graduate and professional degree programs are encouraged to complete this now, but will not be required to do so until 2012.

**Is this a degree program (undergraduate, graduate, or professional) or major proposal? Yes**

**Does the degree program or major have an assessment plan on file with the university Office of Academic Affairs? No**

**DIRECT MEASURES (means of assessment that measure performance directly, are authentic and minimize mitigating or intervening factors)**

**Standardized tests**

- Local comprehensive or proficiency examinations

**Classroom assignments**

- Embedded testing (i.e. specific questions in homework or exams that allow faculty to assess students' attainments of a specific learning goal)
- Other classroom assessment methods (e.g., writing assignments, oral presentations, oral exams)

**INDIRECT MEASURES (means of assessment that are related to direct measures but are steps removed from those measures)**

**Surveys and Interviews**

- Student survey
- Employer feedback or survey
- Student interviews or focus groups

**Additional types of indirect evidence**

- Job or post-baccalaureate education placement
- Peer review of program
- External program review
- Curriculum or syllabus review

**USE OF DATA (how the program uses or will use the evaluation data to make evidence-based improvements to the program periodically)**

- Analyze and discuss trends with the unit's faculty
- Analyze and report to college/school
- Analyze and report to accrediting organization
- Make improvements in curricular requirements (e.g., add, subtract courses)
- Make improvements in course content
- Make improvements in course delivery and learning activities within courses
- Benchmark against best programs in the field
- Other: Make changes to exit exam to better assess learning goals

**Program Specializations/Sub-Plans**

If you do not specify a program specialization/sub-plan it will be assumed you are submitting this program for all program specializations/sub-plans.

**Pre-Major**

Does this Program have a Pre-Major? No

**Attachments**

- Cover Letters & Attachments for MAcc Semester Conversion Degree Program Request.pdf: All Required Documentation

*(Other Supporting Documentation. Owner: Gomez-Bellenge,Francisco X)*

**Comments**

- The current Fiscal Unit/Academic Org listed for this program is incorrect. Please change Fiscal Unit/Academic Org from Business Administration D1000 to Accounting & MIS D1014 post-conversion. *(by Gomez-Bellenge,Francisco X on*

*01/25/2011 08:19 AM)*

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Last Updated: Myers,Dena Elizabeth  
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**Workflow Information**

Status	User(s)	Date/Time	Step
Submitted	Gomez-Bellenge,Francisco X	12/17/2010 11:55 AM	Submitted for Approval
Approved	O'Neill,Jill Ann	12/17/2010 01:36 PM	Unit Approval
Approved	Wruck,Karen Hopper	12/19/2010 08:56 AM	SubCollege Approval
Approved	Mangum,Stephen L	12/19/2010 03:04 PM	College Approval
Approved	Myers,Dena Elizabeth	12/20/2010 08:54 AM	GradSchool Approval
Revision Requested	Soave,Melissa A	01/24/2011 08:48 AM	CAA Approval
Submitted	O'Neill,Jill Ann	01/25/2011 10:55 AM	Submitted for Approval
Approved	Dietrich,J Richard	02/01/2011 08:26 AM	Ad-Hoc Approval
Approved	O'Neill,Jill Ann	02/02/2011 11:29 AM	Unit Approval
Approved	O'Neill,Jill Ann	02/02/2011 01:53 PM	SubCollege Approval
Approved	Mangum,Stephen L	02/02/2011 02:34 PM	College Approval
Approved	Myers,Dena Elizabeth	02/02/2011 02:41 PM	GradSchool Approval
Pending Approval	Soave,Melissa A	02/02/2011 02:41 PM	CAA Approval



December 22, 2010

Provost Joseph A. Alutto  
Office of Academic Affairs  
203 Bricker Hall  
CAMPUS

Dear Joe:

RE: Proposed Semester Conversion for Master of Accounting Degree Program

On behalf of the Fisher College of Business, we recommend approval of the proposed revision to the existing Master of Accounting (MAcc) Degree Program to accommodate conversion to a semester schedule. The MAcc program is one of the most highly regarded and highly ranked programs of its kind in the country.

As you are aware, the MAcc program is a one-year professional master's program that consists of four core courses taken within the Department of Accounting and Management Information Systems (AMIS) and elective courses taken within AMIS as well as other academic departments within the Fisher College of Business.

Academic responsibility for the program is vested in the Committee for Graduate Education in Accounting & MIS and more specifically, within the MAcc Subcommittee. Professor Anil Arya chairs the MAcc Subcommittee.

The proposed MAcc program revisions were developed by the Master of Accounting Program Committee, in cooperation with counterparts who were simultaneously developing conversion proposals for other graduate programs in Fisher College. The proposed curriculum and course offerings were approved by the faculty of the Department of Accounting and Management Information Systems on December 9, 2009. The Program Proposal was approved at the College Faculty meeting on 19 May 2010.

We concur with the recommendations of the above named faculty bodies and recommend the proposed MAcc curriculum and courses be approved.

Sincerely,

A handwritten signature in blue ink that reads 'Christine Poon'.

Christine A. Poon  
Dean and John W. Berry, Sr. Chair in Business

A handwritten signature in black ink that reads 'Stephen L. Mangum'.

Stephen L. Mangum  
Senior Associate Dean and Professor of MHR

Office of the Dean



October 12, 2010

Provost Joseph A. Alutto  
Office of Academic Affairs  
203 Bricker Hall

Dear Provost Alutto:

RE: Proposed Semester Conversion for Master of Accounting (MAcc) Program

On behalf of the faculty of the Department of Accounting and MIS, we recommend approval of the proposed revision to the existing Master of Accounting program to accommodate conversion to a semester-system schedule.

Although the primary purpose of the proposed revision is to accommodate the change to the semester system, the AMIS faculty has given careful thought to curriculum issues, which they have done on regular basis since the program's inception. While, by and large, the changes are a simple mapping from the quarter to a semester framework, some courses have been modified, and sequencing altered, to improve learning effectiveness in the seven-week teaching modules that will be used in virtually all master's level courses in Fisher College of Business.

The proposed curriculum retains two features of the current program—the program length is unchanged (45 quarter-credit-hours becomes 30 semester-credit-hours) and the expectation that students will take all or virtually all courses from the set of courses offered by the Department of Accounting and MIS or other units within the Fisher College is unchanged.

We summarize features of the proposed program in the "Program Rationale Statement" in this letter; details of the proposed curriculum and courses are contained in appended documents.

The mission of the MAcc program is to prepare students for lifelong learning and rewarding careers by emphasizing fundamental accounting concepts, theories and skills which graduates will be able to apply to a wide variety of problem situations throughout their careers. Our program attracts outstanding students from Ohio, the nation, and around the world with an average class of approximately 90 students. We evaluate student learning using multiple

Chair  
Department of Accounting and Management Information Systems



measures that focus on four broad learning goals: (1) competency in the basic technical and institutional knowledge of accounting, (2) understanding of conceptual foundations of accounting and ability to engage in rigorous critical thinking, (3) general communication skills and analytical reasoning capability, and (4) understanding of ethical responsibilities of accounting professionals. In our opinion and based on our assurance of learning and other program reviews, the MAcc program successfully achieves its mission. Evidence supporting this assertion is the program's recognition as a top 10 graduate accounting program nationwide according to the Professional Accounting Report. Additionally, the MAcc program, as well as all other accounting programs offered by the Department, is accredited by the Association to Advance Collegiate Schools of Business (AACSB). Our program is reviewed every 5 years and was last reviewed in Spring 2009.

The proposed MAcc program revisions were developed by the Master of Accounting Program Committee, in cooperation with counterparts who are simultaneously developing conversion proposals for other graduate programs in Fisher College of Business. The proposed curriculum and course offerings were approved by the faculty of the Department of Accounting and Management Information Systems on December 9, 2009.

#### Program Rationale Statement

The Master of Accounting program was initiated in Autumn 2000, partly in response to revised educational requirements to qualify as a Certified Public Accountant (CPA) in Ohio. Most other states also require a master's degree or a minimum of 150 semester hours of college coursework to be licensed as a CPA.

Since its inception, the program has been reviewed annually by the MAcc Program Committee with changes made as appropriate to enhance program quality. The present proposal derives from the Committee's analysis and discussion during 2009. The fundamental change in the program design is that all courses will be structured to be 7 weeks long. The shorter course length is intended to concentrate each existing course into a more concise learning experience. This change leads to several benefits: First, the number of required courses is increased from 3 to 4—which increases the variety of accounting areas covered by required courses while maintaining the fraction of required to overall courses at about 30 percent. This change assures that graduates will share a common educational foundation that focuses on the program's learning goals. Second, maintaining the proportion of required courses at 30 percent continues to provide students the flexibility to tailor their coursework to enhance specializations in various aspects of accounting. Indeed, by reducing each course to 7 weeks in length—1.5 credit hours for electives—students will take 14 electives compared to 8 electives in the current curriculum. If appropriate, a two-session sequence can be created if a 14-week long, 3 semester-credit-hour course is appropriate. Third, by increasing the number of elective

courses, students will be exposed to more faculty members, both from Accounting and MIS and other departments within Fisher College which is expected to increase the variety of perspectives that students will confront. This, in turn, should assist students to broaden their understanding of accounting and business and to enhance analytical reasoning and critical thinking skills. This change in course structure also is proposed by the MBA program; as a consequence, MAcc students will continue to be able to enroll in MBA courses and vice versa.

The proposed program retains two characteristics of the current quarter-system program: First, the overall program length is unchanged. The current program requires 45 quarter-credit-hours to graduate; the proposed program requires 30 semester-credit-hours to graduate. Second, the current program anticipates that students will take all or virtually all courses from the set of courses offered by the Department of Accounting and MIS or other units within the Fisher College; the proposed program does not alter this characteristic.

In our opinion, the proposed curriculum is well-designed and will enhance program quality. The MAcc Program Committee will continue to assess program quality annually to assure that the proposed curriculum is appropriate and will continue to recommend changes to enhance program quality as appropriate.

We concur with the recommendation of the faculty of the Department of Accounting and Management Information Systems and recommend the proposed MAcc curriculum and courses be approved.

Sincerely,



J. Richard Dietrich  
Chairman, Department of Accounting and MIS



Anil Arya  
Director, Master's of Accounting Program  
Chairman, Master's of Accounting Program Committee  
John J. Gerlach Chair in Accounting

## Attachments for MAcc Program Request

### Program Rationale Statement

Done-part of letter



### List of Semester Courses & Categories

<b>Required Courses (offered by the unit)</b>	<b>New Course #</b>	<b>Credit Hours</b>
Financial Reporting	6200	2.25
Professional Research in Accounting	6201	2.25
Accounting Policy & Research	6202	2.25
Management & Control	6000	2.25
<b>Required Courses (offered outside of the unit)</b>		
None		
<b>Elective Courses, Tracks, Categories, or Baskets of Courses (may be offered inside or outside of unit)</b>		
<b>Category 1: Accounting Electives (minimum of 6 hours)</b>		
Auditing Principles and Procedures	7500	1.5
Assurance Services & Information Quality	7510	1.5
Managerial Accounting for Decision Making	7300	1.5
Advanced Accounting Analysis for the Controllershship Function	7310	1.5
Tax Planning for Managerial Decision Making (I)	7400	1.5
Management Control Systems	7320	1.5
Financial Information and Valuation	7210	1.5
Corporate Information Systems Management	7600	1.5
System Analysis and Design for Managers	7610	1.5
Management of Corporate Data Resources	7620	1.5
Emerging Technologies and Electronic Commerce	7630	1.5
Accounting for Mergers and Acquisitions	7230	1.5
Financial Statement Analysis	7220	1.5

Tax Accounting II	7410	1.5
International Financial Reporting Standards	7240	1.5
Governmental and Non-Profit Accounting	7250	1.5
Tax Research	7784	1.5
Fraud Examination	7520	1.5
Financial Fraud Detection	7530	1.5
Tax Accounting III	7420	1.5
Data Mining for Business Intelligence	7640	1.5
Professional Ethics in Accounting	7010	1.5
Advanced Accounting (for BSBA/MAcc combined degree only)	4200	3
Auditing Principles and Procedures (for BSBA/MAcc combined degree only)	4500	3
Group Studies	7194	.5-3
Individual Studies	7193	.5-3
<b>Category 2: Recommended Business Electives (3 to 15 hours)</b>		
Finance I	BUS-FIN 6210	1.5
Finance II	BUS-FIN 6211	1.5
Legal Business Issues	BUS-FIN 7280	1.5
History of Financial Thought	BUS-FIN 7270	1.5
Managerial Negotiations	BUS-MHR 7240	1.5
Mergers, Acquisitions and Corporate Development	BUS-MHR 7420	1.5
Developing High Performance Teams	BUS-MHR 7230	1.5
Business Ethics	BUS-MHR 7610	1.5
Matching Supply With Demand	BUS-MGT 7232	1.5
Operations and Supply Chain Strategy	BUS-MGT 7251	1.5
Product Management	BUS-M&L 7204	1.5

Strategic Logistics Management	BUS-M&L 7380	1.5
<i>{Other FCOB and OSU electives with permission by the MAcc Director}</i>		

MAcc Semester Curriculum Advising Sheet

	Pre-MAcc And Orientation	Fall Semester		Spring Semester	
		Seven Weeks	Seven Weeks	Seven Weeks	Seven Weeks
Core Classes		Financial Reporting (2.25)	Professional Research in Accounting (2.25)	Accounting Policy & Research (2.25)	-
		Management & Control (2.25)	-	-	-
Accounting & Business Electives		Two Elective Courses (3.0)	Three or Four Elective Courses (4.5 or 6.0)	or Three or Four Elective Courses (4.5 or 6.0)	Five Elective Courses (7.5)
Leadership and Research Activities		Attend	Attend	Attend	Attend
Comprehensive (Exit) Examination		-	-	Complete (by week 7)	-

*\* Please note this is a rough outline in routine cases; students have the flexibility to shift the number of electives across the terms, so they may opt to increase the number of electives in some term and reduce the corresponding number in a subsequent term.*

Accounting Electives			Recommended Business Electives		
Auditing Principles and Procedures	7500	1.5	Finance I	BUS-FIN 6210	1.5
Assurance Services & Information Quality	7510	1.5	Finance II	BUS-FIN 6211	1.5
Managerial Accounting for Decision Making	7300	1.5	Managerial Negotiations	BUS-MHR 7240	1.5
Advanced Accounting Analysis for the Controllership Function	7310	1.5	Mergers, Acquisitions and Corporate Development	BUS-MHR 7420	1.5
Tax Planning for Managerial Decision Making (I)	7400	1.5	Developing High Performance Teams	BUS-MHR 7230	1.5
Management Control Systems	7320	1.5	Business Ethics	BUS-MHR 7610	1.5
Financial Information and Valuation	7210	1.5	Matching Supply With Demand	BUS-MGT 7232	1.5
Corporate Information Systems Management	7600	1.5	Operations and Supply Chain Strategy	BUS-MGT 7251	1.5
SYSTEM ANALYSIS AND DESIGN FOR MANAGERS	7610	1.5	Product Management	BUS-M&L 7204	1.5
Management of Corporate Data Resources	7620	1.5	Strategic Logistics Management	BUS-M&L 7380	1.5
Emerging Technologies and Electronic Commerce	7630	1.5	{Other FCOB and OSU electives with permission by the MAcc Director}		
Accounting for Mergers and Acquisitions	7230	1.5	{Pre-PhD track in consultation with AMIS faculty}		
				Finance, Economics & Statistics	



Financial Statement Analysis	7220	1.5			
Tax Accounting II	7410	1.5			
International Financial Reporting Standards	7240	1.5			
Governmental and Non-Profit Accounting	7250	1.5			
Tax Research	7784	1.5			
Fraud Examination	7520	1.5			
Financial Fraud Detection (AMIS 862)	7530	1.5			
Tax Accounting III	7420	1.5			
Data Mining for Business Intelligence	7640	1.5			
Professional Ethics in Accounting	7010	1.5			

## Quarter Curriculum Advising Sheet:

# Curriculum

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The MAcc program allows you maximum flexibility in meeting its program requirements. We strongly encourage our students to think broadly about accounting, including its role in organizations, markets and society. You will be able to design your degrees so you develop your individual interests, skills, and potential for achieving your career goals.

We believe that flexibility in program design is consistent with developing individual capacity for both lifelong learning and rewarding careers.

The core curriculum consists on just three courses, which provide a foundation for you MAcc degree.

The elective curriculum is broken down into five areas.

## Your Curriculum

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### Core Courses

These courses lay the theoretical and professionally oriented foundations that will support a wide range of work in elective courses.

The core curriculum consists of three courses (14 credit hours):

- AMIS 803 Foundations of Accounting (5 credits)
- AMIS 804 Professional Research in Accounting (5 credits)
- AMIS 824 Corporate Financial Reporting (4 credits)

### Elective Courses

The MAcc faculty continually develop new and challenging elective courses in response to evolving faculty interests and changes in the accounting environment.

A minimum of 45 total credit hours is required to earn the Master of Accounting degree. Fourteen of these hours must be earned in the required core courses. The balance of credits can be earned in a combination of accounting and non-accounting elective courses where at least 23 of the 45 required credit hours must be earned in accounting courses, including the 14 earned in the core curriculum.

Students are free to choose courses across these groups to support their educational and career goals. The course lists shown illustrate the wide range of focuses that are offered within the electives available to MAcc students.

## Careers and Program Planning

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One of the great advantages of studying accounting is the diversity of career paths available. Because of the variety of accounting career paths, we provide our students with a wide range of choices within the elective course structure. We encourage a portfolio approach to planning your master's program.

You should think about how you want your career to unfold—and how your career growth will be supported by the courses you choose.

## Foundations and Analysis

- AMIS 827 Information, Incentives and Control System Design (4)
- AMIS 829 Financial Accounting Analysis (4)
- AMIS 844 Financial Accounting Theory (4)
- AMIS 894.29 Accounting Structure and Information (4)

## Auditing

- AMIS 822 Assurance Services and Information Quality (5)
- AMIS 861 Fraud Examination (4)
- AMIS 862 Financial Fraud Detection (4)
- AMIS 894.24 Accounting, Ethics and Securities Law (4)

## Business Taxation

- AMIS 826 Tax Planning for Managerial Decision Making (4)
- AMIS 846 Business Taxation and Tax Planning (4)
- AMIS 856 Professional Research in Taxation (4)
- AMIS 866 Advanced Topics in Taxation (4)

## Financial Reporting and Analysis

- AMIS 828 Financial Information and Valuation (4)
- AMIS 842 Financial Statement Analysis (4)
- AMIS 844 Accounting Policy and Research (4)
- AMIS 849 International Financial Reporting Standards (4)
- AMIS 852 Government and Nonprofit Accounting (4)

## Finance

- FIN 822 Security Markets and Investments (4)
- FIN 825 International Finance (4)
- FIN 826 Financial Institutions (4)

## Business Management and Control Accounting

- AMIS 823 Managerial Accounting for Decision Making (4)
- AMIS 825 Advanced Accounting for the Controllership Function (5)

## Finance

- FIN 811 Financial Decision Making (4)
- FIN 821 Seminar in Corporate Finance (4)

- FIN 870 Seminar in Real Estate (4)

## Operations Management

- MGT 832 Operations Management Information Systems (4)
- MGT 835 Operations Planning and Materials Management (4)

## Logistics

- MKTG 880 Logistics Management (4)
- MKTG 881 Analysis and Design of Logistics Systems (4)
- MKTG 885 Supply Chain Management (4)

### Transition Policy:

A transition policy does not apply because the MAcc is a one-year program. In the event that a student does not complete the coursework within one year, an individualized plan will be developed for that student.