From: Miriti, Maria

To: <u>Chandrasekaran, Aravind</u>

Cc: Leite, Fabio; Kowalsky, Lisa; Smith, Randy; Reed, Katie

**Subject:** RE: BSBA/MAcc revisions

Date:Monday, October 23, 2023 10:02:43 AMAttachments:BSBA-MAccProposal Full Proposal.pdf

image001.png image002.png image003.png

Hi AC,

I have reviewed the BSBA/MAcc proposal. Given the scope of the proposed revisions, this can be forwarded to CAA as an information item. Fábio and Randy, please let me know if you require further information.

Thanks for your patience.

Maria



#### Dr. Maria N. Miriti

Professor, Dept. of Evolution, Ecology, and Organismal Biology Associate Dean for Academic Excellence, Graduate School 614-292-6997 Office miriti.1@osu.edu

From: Chandrasekaran, Aravind <chandrasekaran.24@osu.edu>

**Sent:** Friday, October 20, 2023 7:09 PM **To:** Miriti, Maria <miriti.1@osu.edu>

Cc: Leite, Fabio <leite.11@osu.edu>; Kowalsky, Lisa <kowalsky.10@osu.edu>; Smith, Randy

<smith.70@osu.edu>

Subject: RE: BSBA/MAcc revisions

Hi Maria

Thanks so much. I will await your response until Monday. We always make sure to communicate with the students that the revisions are pending and subjected to approvals from OAA and University when we provide that information.

Thanks again

AC



## Aravind Chandrasekaran, PhD

Fisher Distinguished Professor of Operations and Business Analytics

Associate Dean for Graduate Programs and Executive Education 200A Fisher Hall
Fisher College of Business
The Ohio State University Columbus OH 43210
(614) 292 4223

From: Miriti, Maria < miriti.1@osu.edu> Sent: Friday, October 20, 2023 3:28 PM

To: Chandrasekaran, Aravind < <a href="mailto:chandrasekaran.24@osu.edu">chandrasekaran.24@osu.edu</a>>

Cc: Leite, Fabio < leite.11@osu.edu >; Kowalsky, Lisa < kowalsky.10@osu.edu >; Smith, Randy

<smith.70@osu.edu>

**Subject:** BSBA/MAcc revisions

Hi AC,

I was recently forwarded some communications regarding revisions to the BSBA/MAcc resulting from conversations over the past spring/summer. That proposal was submitted to our curriculum portal in September. Skimming this proposal, it seems that this can be an informational item that can be separated from the cadence of proposal reviews. I will review this request more carefully and if it can be an informational item, I will forward that recommendation to CAA if not by the EOD, then by Monday. However, I do recommend that any communications you make with students include that the revisions are pending until approved through university channels.

If I am in error, please let me know.

Best, Maria



Dr. Maria N. Miriti

Professor, Dept. of Evolution, Ecology, and Organismal Biology Associate Dean of Academic Excellence, Graduate School 614-292-6997 Office miriti.1@osu.edu



Office of the Dean

201 Fisher Hall 2100 Neil Avenue Columbus, OH 43210-1144

> 614-292-2666 Phone 614-292-7999 Fax fisher.osu.edu

September 11 2023

Randy Smith
Vice Provost for Academic Programs
The Ohio State University

Dear Randy:

Our Master of Accounting (MAcc) program committee, the department's executive committee, MAcc academic director (Professor Tzachi Zach) and Associate Dean for Graduate Programs and Executive Education, Aravind Chandrasekaran, have endorsed a proposal for making changes to the combined BSBA/MAcc program to comply with the requirements from the Ohio Department of Higher Education (ODHE) and the Graduate School.

The proposed curriculum allows for an exit path for students who are enrolled in the combined program. It also adheres to the standards established by ODHE by ensuring that the classes taken in the graduate program will not substitute for no more than 9-credit hours of the undergraduate curriculum.

Please accept my deepest thanks for considering this proposal and for shepherding it through the levels of review.

Sincerely,

Anil Makhija

Dean and John W. Berry, Sr. Chair in Business

anil K. Makhija



Associate Dean's Office

200-A Fisher Hall 2100 Neil Avenue Columbus, OH 43210-1144 614-292-4223 Phone fisher.osu.edu

TO: Randy Smith, Vice Provost for Academic Programs Maria Miriti, Associate Dean for Academic Affairs

FROM: Aravind Chandrasekaran, Associate Dean for Graduate Programs & Executive Education, Fisher College of Business and Tzachi Zach – Academic Director of the MAcc Program

DATE: September 7 2023

RE: Proposed Changes to the Combined BSBA/MAcc Program

Dear Randy and Maria,

The Department of Accounting and MIS and the Fisher College of Business respectfully requests approval for a proposal that will allow the program to comply with the requirements of the Ohio Department of Higher Education (ODHE) and Graduate School.

The documentation accompanying this letter includes the proposal explaining the changes that are in place allowing the combined BSBA/MAcc students to complete their undergraduate degree requirements by the Fall Semester in the combined program. In particular, the proposal recommends that:

- 1. Classes taken in the Graduate Program should substitute no more than nine (9) credit hours of the undergraduate curriculum.
- 2. There will be an exit path offered to the students to leave the program with only a BSBA degree.
- 3. There will be a threshold time (in our case, the end of autumn semester of the combined program) by which students will have completed their undergraduate requirements.
- 4. The Combined students will be charged undergraduate tuition for the first MAcc semester; and graduate MAcc tuition thereafter.

These proposed changes are only applicable for the students in the combined degree program (BSBA/MAcc). As the attached documents show, the changes primarily impact the timing of a few course offerings (not the curriculum in any significant fashion). The AMIS Executive Committee, the AMIS Master's Program Committee, and the AMIS department chair approved this proposal in August 2023. The Dean of the Fisher College of Business also supports this proposal.

Thank you again for helping us shepherd this proposal that will benefit our combined degree students.

Sincerely,

AC and Tzachi

## <u>Proposal for revising Combined BSBA/MAcc to comply with ODHE requirements.</u>

The Department of Accounting and MIS is proposing changes to the Combined BSBA/MAcc program that will allow us to comply with the requirements of the Ohio Department of Higher Education and the Graduate School. The requirements are:

- 1. No more than nine (9) credit hours of the undergraduate curriculum should be substituted by classes taken in the Graduate Program.
- 2. Design an Exit Path to offer students to leave the program with only a BSBA degree.
- 3. Prescribe a threshold (in our case, the end of Autumn semester) following which students will only take graduate courses.

#### Substitution structure:

Undergraduate classes	substituted by Graduate classes
Advanced Financial Accounting AMIS 4200 (3 credits)	AMIS 7230 + AMIS 7250
Auditing 4500 (3 credits)	AMIS 7500 + AMIS 7510
Strategic Management MHR 4490 (3 credits)	AMIS 6000 + AMIS 6001

The same substitutions apply for analogous courses in the Honors undergraduate program (AMIS 5200H, 5500H, and MHR 4490). The MAcc academic program director, in consultation with the Graduate Studies Committee, retains the discretion to adjust the substitutions in cases it is academically desirable for a student.

To summarize, the change here from the current structure is that the proposal requires students to take Tax Accounting I (AMIS 3400 or AMIS 3400H) as part of their undergraduate curriculum. This limits the number of undergraduate credit hours substituted by graduate courses.

**Exit Path:** All substitutions listed above must be completed by the end of Autumn semester to allow for an exit path for students who would like to end up with only a BSBA degree with a specialization in Accounting. We will judiciously offer MAcc courses in Autumn to ensure this can be accomplished.

**Tuition:** Combined students will be charged undergraduate tuition for the first MAcc semester; and graduate MAcc tuition thereafter.

The current BSBA/MAcc advising sheet, with the proposed changes marked, is attached.

## **Current BSBA/MAcc Planning Sheet with Changes Noted**

This sheet is for students entering Ohio State Autumn 2022 and later.

Not you? Go to the legatersion: https://go.osu.edu/bsbamacc-pianning-legacy

Hours

## COURSES REQUIRED PRIOR TO ENROLLMENT IN THE MACC PROGRAM

Hours

GENED 1201 1 Foundations: Writing and Information Literacy* 3 Foundations: Mathematical & Quant Reasoning/Data Analysis* 3-5 Foundations: Literary, Visual and Performing Arts 3 Foundations: Historical & Cultural Studies 3 Foundations: Natural Science 4-5 Foundations: Social & Behavioral Sciences* 3 Foundations: Race, Ethnic and Gender Diversity 3 Theme: Citizenship for a Diverse & Just World 4-6 Theme: Student Choice 4-6	(	General Education	Hours
Foundations: Mathematical & Quant Reasoning/Data Analysis* 3-5 Foundations: Literary, Visual and Performing Arts 3 Foundations: Historical & Cultural Studies 3 Foundations: Natural Science 4-5 Foundations: Social & Behavioral Sciences* 3 Foundations: Race, Ethnic and Gender Diversity 3 Theme: Citizenship for a Diverse & Just World 4-6		GENED 1201	1
Foundations: Literary, Visual and Performing Arts  5 Foundations: Historical & Cultural Studies  5 Foundations: Natural Science  6 Foundations: Social & Behavioral Sciences*  7 Foundations: Race, Ethnic and Gender Diversity  7 Theme: Citizenship for a Diverse & Just World  3		Foundations: Writing and Information Literacy*	3
Foundations: Historical & Cultural Studies 3 Foundations: Natural Science 4-5 Foundations: Social & Behavioral Sciences* 3 Foundations: Race, Ethnic and Gender Diversity 3 Theme: Citizenship for a Diverse & Just World 4-6		Foundations: Mathematical & Quant Reasoning/Data Analysis*	3-5
Foundations: Natural Science 4-5 Foundations: Social & Behavioral Sciences* 3 Foundations: Race, Ethnic and Gender Diversity 3 Theme: Citizenship for a Diverse & Just World 4-6		Foundations: Literary, Visual and Performing Arts	3
Foundations: Social & Behavioral Sciences* 3  Foundations: Race, Ethnic and Gender Diversity 3  Theme: Citizenship for a Diverse & Just World 4-6		Foundations: Historical & Cultural Studies	3
Foundations: Race, Ethnic and Gender Diversity  3  Theme: Citizenship for a Diverse & Just World  4-6		Foundations: Natural Science	4-5
Theme: Citizenship for a Diverse & Just World 4-6		Foundations: Social & Behavioral Sciences*	3
		Foundations: Race, Ethnic and Gender Diversity	3
Theme: Student Choice 4-6		Theme: Citizenship for a Diverse & Just World	4-6
		Theme: Student Choice	4-6
GE Reflection GENED 4001 1		GE Reflection GENED 4001	1

General Education Credit Hours:	32-39
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Busi	ness	⊢ou	nda	tıon

WRITING & INFO LITERACY ENGLISH 1110 (WIL)*	3
ADVANCED WRITING LITERACY (choose)	3
CALCULUS MATH 1131/1151 (MQRDA)*	5
STATISTICS STAT 1430 (MQRDA)*	4
MICROECONOMICS ECON 2001 (SBS)*	3
MACROECONOMICS ECON 2002 (SBS)*	3
COMPUTER SCIENCE CSE 2111 (MQRDA)*	3
FINANCIAL ACCOUNTING ACCTMIS 2200	3
MANAGERIAL ACCOUNTING ACCTMIS 2300	3
STATISTICAL TECHNIQUES BUSOBA 2320	3
BUSINESS ANALYTICS BUSOBA 2321 <sup>3</sup>	1.5

Credit Hours:	35.5
*With GE Overlap Total Hours:	24.5
GE Requirements can be fulfilled by business foundation courses	

 $<sup>^{\</sup>rm 3}$  Waived for students who take ACCTMIS 3100H or complete the Accounting Honors program.

Major Core		Hours
	Finance:	
	BUSFIN 3220	3
	BUSFIN 3500	1.5
	Human Resources:	
	BUSMHR 2000	1.5
	BUSMHR 2292 <sup>2</sup>	3
	BUSMHR 3200	3
	Marketing and Logistics:	
	BUSML 3250	3
	BUSML 3380	1.5
	Operations & Business Analytics:	
	BUSOBA 3230	3
	Major Core Credit Hours:	19.5

21.1.			
<sup>2</sup> Waived for students	who complete the	Accounting Honors	program

Spec	ial	iza	tion

**Specialization Credit Hours:** 

Standard:	
ACCTMIS 3200	3
ACCTMIS 3201	3
ACCTMIS 3300	3
ACCTMIS 3600	3 =
BUSFIN 4510	1.5
ECON 4001.01/.02/.03	3

	OR
Honors:	
ACCTMIS 3100H	3
ACCTMIS 3200H	3
ACCTMIS 3201H	3
ACCTMIS 3300H	3
ACCTMIS 3600H	3 =
BUSFIN 4510H	1.5
ECON 4001.01/.02/.03H	3

Specialization Credit Hours: 19.5



- □ Have a 3.5 cumulative GPA\* and 90 earned credits at time of application (Your cumulative GPA includes all grades earned at all colleges/universities attended)
- ☐ Earn at least 120 semester credit hours by enrollment
- ☐ Complete all GenEd classes by time of enrollment
- □ Complete all required 3000-level accounting specialization courses (other than ACCTMIS 3400 — tax) by enrollment
- ☐ Complete all Business Foundation and Major Core (except Bus MHR 4490) by enrollment
- ☐ Complete a MAcc application (fisher.osu.edu/macc)
  - Submit an updated resume
  - □ Transcripts not needed
  - ☐ Submit essay response
  - □ Obtain at least two academic letters of reference
  - □ Optional: GMAT/GRE test scores
  - □ Pay your application fee
  - ☐ Submit a video interview

## FREQUENTLY ASKED QUESTIONS

#### What is the application deadline?

December 31 is the recommended deadline for BSBA/MAcc applications. Contact the Graduate Programs Office if you plan to submit after December 31.

**Should I take the GMAT/GRE?** You can choose to submit your application without GMAT or GRE scores. If test scores are not included, the rest of your application materials (i.e., grades, references, etc.) carry more weight. You may still submit a test score if it strengthens your application. If you submit test scores, we recommend sitting for either test no later than Dec 31 prior to the term for which you are applying.

#### What type of financial aid is available?

MAcc merit-based awards and undergraduate scholarships (see SB 120) are available. If you are an Ohio resident and a U.S. citizen, you can apply for the ABO scholarship.

### What are the requirements to earn the MAcc degree?

Students take 18 half-term classes during the program, split between the first and second semesters. You will be required to maintain a 3.0 cumulative GPA while earning 31 graduate credits, including at least 16 credits of accounting courses.

### Will I become CPA eligible after completing the program?

Yes, in the state of Ohio, you will be CPA exam eligible (as well as most states). If you plan on pursuing your licensure outside of Ohio, check those states' requirements.

## **COURSE SUBSTITUTIONS**

Do you plan to complete the Honors Accounting program?

NO YES

"TRADITIONAL" BSBA/MAcc			
BSBA	MAcc		
4200 (Advanced Financial Accounting)	7230 + 7250		
4500 (Auditing)	7500 + 7510		
<del>3400 (Tax Accounting I)</del>	<del>7400 + 7410</del>		
MHR 4490 (Strategic Management)	6000 + 6001		

HONORS ACCOUNTING BSBA/MAcc	
BSBA	MAcc
5200H (Advanced Financial Accounting)	7230 + 7250
5500H (Auditing)	5500H
3400H (Tax Accounting I)	<del>7400 + 7410</del>
MHR 4490 (Strategic Management)	6000 + 6001

Students who complete the accounting honors program should NOT register for AMIS6202. They will replace those 2.5 credit hours with electives.

## **Proposed BSBA/MAcc Planning Sheet with Changes Incorporated**

This sheet is for students entering Ohio State **Autumn 2024 and later**.

Not you? Go to the legacy version: https://go.osu.edu/bsbamacc-planning-legacy

## COURSES REQUIRED PRIOR TO ENROLLMENT IN THE MACC PROGRAM

Hours

General Education			
		Hours	
	GENED 1201	1	
	Foundations: Writing and Information Literacy*	3	
	Foundations: Mathematical & Quant Reasoning/Data Analysis*	3-5	
	Foundations: Literary, Visual and Performing Arts	3	
	Foundations: Historical & Cultural Studies	3	
	Foundations: Natural Science	4-5	
	Foundations: Social & Behavioral Sciences*	3	
	Foundations: Race, Ethnic and Gender Diversity	3	
	Theme: Citizenship for a Diverse & Just World	4-6	
	Theme: Student Choice	4-6	
	GE Reflection GENED 4001	1	

General Education Credit Hours:	32-39
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	•	Foundation
${m  extbf{}}$	HICHACC	HALINASTIAN
	11 211 15 22	

WRITING & INFO LITERACY ENGLISH 1110 (WIL)*	3
ADVANCED WRITING LITERACY (choose)	3
CALCULUS MATH 1131/1151 (MQRDA)*	5
STATISTICS STAT 1430 (MQRDA)*	4
MICROECONOMICS ECON 2001 (SBS)*	3
MACROECONOMICS ECON 2002 (SBS)*	3
COMPUTER SCIENCE CSE 2111 (MQRDA)*	3
FINANCIAL ACCOUNTING ACCTMIS 2200	3
MANAGERIAL ACCOUNTING ACCTMIS 2300	3
STATISTICAL TECHNIQUES BUSOBA 2320	3
BUSINESS ANALYTICS BUSOBA 2321 <sup>3</sup>	1.5

Credit Hours:	35.5
*With GE Overlap Total Hours:	24.5
GE Requirements can be fulfilled by business foundation courses	

 $<sup>^{\</sup>rm 3}$  Waived for students who take ACCTMIS 3100H or complete the Accounting Honors program.

## Major Core

Ī	age. Co. C	Hours
	Finance:	
	BUSFIN 3220	3
	BUSFIN 3500	1.5
	Human Resources:	
	BUSMHR 2000	1.5
	BUSMHR 2292 <sup>2</sup>	3
	BUSMHR 3200	3
	Marketing and Logistics:	
	BUSML 3250	3
	BUSML 3380	1.5
	Operations & Business Analytics:	
	BUSOBA 3230	3

## **Major Core Credit Hours:**2 Waived for students who complete the Accounting Honors program.

## Specialization

ppecialization	Hours
Standard:	
ACCTMIS 3200	3
ACCTMIS 3201	3
ACCTMIS 3300	3
ACCTMIS 3400	3
ACCTMIS 3600	3
BUSFIN 4510	1.5
ECON 4001.01/.02/.03	3
Specialization Credit Hours:	19.5
	Standard: ACCTMIS 3200 ACCTMIS 3201 ACCTMIS 3300 ACCTMIS 3400 ACCTMIS 3600 BUSFIN 4510 ECON 4001.01/.02/.03

Honors:	
ACCTMIS 3100H	3
ACCTMIS 3200H	3
ACCTMIS 3201H	3
ACCTMIS 3300H	3
ACCTMIS 3400H	3
ACCTMIS 3600H	3
BUSFIN 4510H	1.5
ECON 4001.01/.02/.03H	3

----- OR ------

Specialization Credit Hours:	22.5
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- ☐ Have a 3.5 cumulative GPA\* and 90 earned credits at time of application (Your cumulative GPA includes all grades earned at all colleges/universities attended)
- ☐ Earn at least 120 semester credit hours by enrollment
- ☐ Complete all GenEd classes by time of enrollment
- □ Complete all required 3000-level accounting specialization courses by enrollment
- ☐ Complete all Business Foundation and Major Core (except Bus MHR 4490) by enrollment
- ☐ Complete a MAcc application (fisher.osu.edu/macc)
  - ☐ Submit an updated resume
  - □ Transcripts not needed
  - ☐ Submit essay response
  - ☐ Obtain at least two academic letters of reference
  - □ Optional: GMAT/GRE test scores
  - □ Pay your application fee
  - ☐ Submit a video interview

## FREQUENTLY ASKED QUESTIONS

### What is the application deadline?

December 31 is the recommended deadline for BSBA/MAcc applications. Contact the Graduate Programs Office if you plan to submit after Dec. 31.

**Should I take the GMAT/GRE?** You can choose to submit your application without GMAT or GRE scores. If test scores are not included, the rest of your application materials (i.e., grades, references, etc.) carry more weight. You may still submit a test score if it strengthens your application. If you submit test scores, we recommend sitting for either test no later than Dec 31 prior to the term for which you are applying.

#### What type of financial aid is available?

MAcc merit-based awards and undergraduate scholarships (see SB 120) are available. If you are an Ohio resident and a U.S. citizen, you can apply for the ABO scholarship.

#### What are the requirements to earn the MAcc degree?

Students take 18 half-term classes during the program, split between the first and second semesters. You will be required to maintain a 3.0 cumulative GPA while earning 31 graduate credits, including at least 16 credits of accounting courses.

### Will I become CPA eligible after completing the program?

Yes, in the state of Ohio, you will be CPA exam eligible (as well as most states). If you plan on pursuing your licensure outside of Ohio, check those states' requirements.

## Can I drop the combined program and leave with a BSBA degree only?

Yes. If you have completed all the required BSBA courses (or the specified MAcc substitutes), you can exit the program after the completion of the first semester of the MAcc program and receive a BSBA degree.

## **COURSE SUBSTITUTIONS**

Do you plan to complete the Honors Accounting program?

– NO –

"TRADITIONAL" BSBA/MAcc			
BSBA	MAcc		
4200 (Advanced Financial Accounting)	7230 + 7250		
4500 (Auditing)	7500 + 7510		
MHR 4490 (Strategic Management)	6000 + 6001		

HONORS ACCOUNTING BSBA/MAcc	
BSBA	MAcc
5200H (Advanced Financial Accounting)	7230 + 7250
5500H (Auditing)	5500H
MHR 4490 (Strategic Management)	6000 + 6001

Students who complete the accounting honors program should NOT register for AMIS6202. They will replace those 2.5 credit hours with electives.



## Minutes of the AMIS Executive Committee Meeting dated 08/21/2023.

Attendees: Anil Arya, Anne Beatty, Jen Glenn, Darren Roulstone, Andy Van Buskirk, Rick Young (invited), and Tzachi Zach.

The meeting was held via Zoom. The single-item agenda was to discuss issues with the tuition and the structure of the combined BSBA/MAcc program. The rules prescribed by ODHE (Ohio Department of Higher Education), as interpreted by the graduate school, necessitated some changes. Roughly stated, the issues pertain to (i) only 9 credit hours of the UG program being substituted by MAcc courses, (ii) the students paying undergraduate tuition until being eligible for UG degree, and (iii) there being an exit path for students who do not want to complete the MAcc degree but want to graduate with the BSBA.

A proposal, attached to the end of these minutes, was discussed. The proposal, drafted by Tzachi Zach, addresses the above issues and aligns with the strategic plan's focus on an affordable BSBA/MAcc option. The proposal was positively received, and the following related observations were made: (i) to ensure there are no academic or financial impositions on the admitted 2023-24 class due to changes, (ii) to potentially consider a broader design change down-the-road, one that may include adjustments for students who receive their BSBA degree prior to starting the MAcc program (iii) to share the final draft of the proposal with the department faculty.

The meeting ended with the chair thanking the committee members for meeting quickly to address the pressing matter.

August 18, 2023

Dear MAcc committee members:

Thanks for taking the time to read this update. It involves the structure of our Combined BSBA/MAcc Program.

Background: Our combined BSBA/MAcc program allows students to enroll in the MAcc program before finishing their BSBA with a specialization in Accounting. To enter the program, students must finish 120 credit hours (usually they are able to do it after completing their third year at Ohio State). Once entering the program, they finish 31 graduate credit hours, including some of the required classes for an undergraduate major in accounting, which they take as graduate classes (see substitution table below). The tuition structure is such that during their MAcc year, they pay graduate tuition.

Recently, the Graduate School issued a request to comply with certain guidelines of Ohio Department of Education regarding tuition in combined programs like ours. After deliberations and back-and-forth between the college/department and the graduate school, the graduate school requested that our tuition structure be changed for combined students. Along with that we need to adjust some of the "substitution" requirements and create an "exit path" for students who begin the Combined program but decide to leave it after one semester and only get their BSBA.

Considering these requests, we are proposing some changes to the program that will allow us to comply with the Department of Higher Education requirements. These changes will reduce the price tag for our program to Combined students but will make some small adjustments to how we advise students to prepare for entering the program.

### **Proposal**

### **Substitution structure**

#### Current

Graduate classes substituting	for Undergraduate classes	
	Honors Version	Non-Honors Version
AMIS 7230 + AMIS 7250	Advanced Financial Accounting	Advanced Financial
	AMIS 4200 (3 credits)	Accounting
		AMIS 5200H (3 credits)
AMIS 7500 + AMIS 7510	Auditing 4500 (3 credits)	Auditing 5500H (3
		credits)
AMIS 7400 + AMIS 7410	Tax Accounting I 3400 (3	Tax Accounting I 3400H
	credits)	(3 credits)
AMIS 6000 + AMIS 6001	Strategic Management MHR	Strategic Management
	4490 (3 credits)	MHR 4490 (3 credits)

## Proposed

Graduate classes substituting	for Undergraduate classes	
	Honors Version	Non-Honors Version
AMIS 7230 + AMIS 7250	Advanced Financial Accounting	Advanced Financial
	AMIS 4200 (3 credits)	Accounting
		AMIS 5200H (3 credits)
AMIS 7500 + AMIS 7510	Auditing 4500 (3 credits)	Auditing 5500H (3
		credits)
AMIS 6000 + AMIS 6001	Strategic Management MHR	Strategic Management
	4490 (3 credits)	MHR 4490 (3 credits)

The proposal removes the substitution requirement for Tax Accounting I and requires that students take AMIS 3400 or AMIS 3400H as part of their undergraduate curriculum. The rest of the substitutions remain the same. This will allow students to have a maximum of nine undergraduate credit hours to be taken as graduate classes instead.

**Timing:** All substitution must be completed by the end of Autumn semester to allow for an exit path for students who would like to end up with only a BSBA degree with a specialization in Accounting. This will require some shuffling of MAcc electives from Spring to Autumn (and vice versa).

**Tuition implications:** Combined students will be charged UG tuition for the first MAcc semester; and graduate MAcc tuition thereafter.

## **Minutes of the MAcc Committee Meeting**

### 08/21/2023

Attendees: Anil Arya (Guest), Carlos Corona, Scott Hunter, Marissa Nelson, Xue Wang.

Excused: Kurt Gee.

The meeting was held via Zoom. We discussed the structure of the Combined BSBA/MAcc Program and the proposed changes to it, following the graduate school's implementation of the guidelines of the Ohio Department of Higher Education (ODHE). According to the ODHE rules the combined program should: (i) allow only 9 credit hours of the UG program to be substituted by MAcc courses, (ii) charge enrolled students undergraduate tuition until they are eligible for UG degree, and (iii) offer students an exit path if they do not wish to complete the MAcc degree but want to graduate with a BSBA only.

We discussed a proposal that we devised and that will be potentially implemented for students entering the program in Autumn 2024. The proposal was separately emailed to committee members on Friday, August 18, 2023. Committee members agreed with the proposal. A point was made that we should ensure that the students indeed are able to graduate with a BSBA only by the end of Autumn semester of their combined program. We also discussed the need to move some courses from Spring to Autumn to allow for the substitutions to occur in Autumn. Finally, we noted that the situation for students who entered the program in Autumn 2023 will be treated differently because these requirements were presented to us well after the students were admitted into the program.

We agreed that once we get an agreement from the entire faculty, we will submit the proposal to the graduate school for review and approval.



ODHE approval date\*:

\* If applicable

## **Curriculum Proposal Checklist**

—————		
Title of Program:		
Effective term:	College:	
New/Establish: Secondary Major Eligible	e: Academic Unit:	
Revise: 50% Revision: Mark Up:	: Program Contact:	
Terminate: Suspend:	Certificate Category*:	
Degree/Credential:		
Program of Study : Code:	Title:	
Program Focus*:		
Credit hours to degree/credential:	Is this a change to the current total?	Yes No
Program offered only online? Yes No	o If yes, is there a signed MOU with ODEE?	Yes No
Campus(es) where offered: Columbus	ATI Lima Mansfield Marion	Newark
Student Curriculum Sheet Required:		
Four Year (or appropriate) Plan:		
Academic Unit Curriculum Committee ap	proval date:	
College Curriculum Committee approval d	date:	
Graduate School Council approval date*:		
Regional Campus approval date*:		
Council on Academic Affairs approval date	e:	
University Senate approval date*:		
Board of Trustees approval date*:		