PROPOSAL TO CHANGE PROGRAM REQUIREMENTS

SCHOOL: CAS □ CPA □ LAW □ MSB ✗

CONTACT NAME: Phillip Korb Phone ext 5080

PROPOSED SEMESTER OF IMPLEMENTATION: Fall Year: 2016

PROGRAM FOR WHICH CHANGE IS REQUESTED

CHANGE BEING REQUESTED

Current Program Requirement(s):

- Advanced Financial Reporting Issues (ACCT 755) (3 credits)
- Taxation of Entities (ACCT 680) (3 credits)
- Design of Managerial Cost and Control Systems (ACCT 720) (3 credits)
- Advanced Topics in Assurance Services (ACCT 740) (3 credits)
- Advanced Topics in Accounting Systems (ACCT 752) or IT for Business Transformation (INSS 605) (3 credits)
- Financial Management (FIN 605) (1.5 credits)
- Corporate Finance (FIN 625) (1.5 credits)

Proposed Program Requirement(s):

- Advanced Topics in Assurance Services (ACCT 740) (3 credits)
- Advanced Topics in Accounting Systems (ACCT 752) or IT for Business Transformation (INSS 605) (3 credits)
- Financial Management (FIN 605) (1.5 credits)
- Corporate Finance (FIN 625) (1.5 credits)
- Three courses from the following (9 credits):
  - Forensic Accounting Principles (ACCT 601)
  - Litigation Support (ACCT 604)
  - Performance Management and Accounting Controls (ACCT 605)
  - Contemporary Issues in Financial Reporting (ACCT 630)
  - Taxation of Entities (ACCT 680)
  - Accounting Ethics (ACCT 701)
  - Design of Managerial Cost and Control Systems (ACCT 720)
  - Advanced Financial Reporting Issues (ACCT 755) (3 credits)
  - Graduate Accounting Internship (ACCT 795)

RATIONALE FOR PROPOSAL

Rationale: One problem we are running into due to declining enrollments is our inability to fill in course sections due to low enrollments. This necessitates "holding back" offerings certain classes (for example, next year we will not be offering Acct 630 and Acct 720 since, based on our analysis of our students' current standing, we are highly unlikely to have enough students to justify offering these classes, and if we attempt to offer them, we will likely be forced to cancel them). However, holding back courses poses a serious problem for those few students who need them to graduate in time. This necessitates informal substitutions or sending students to Towson to take classes there. Therefore, it is better that we have less rigidity in course offerings and allow students to take courses more flexibly. Therefore, in order to increase program flexibility and students' speed to completion, the required Accounting courses requirements are proposed to be amended as above.
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PROPOSED SEMESTER OF IMPLEMENTATION: Fall Year: 2016

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