

Proposal to modify requirements for the Accounting Certificate Program

The School of Business Graduate Committee requests the following changes in the Accounting Certificate program:

- Requires students to take three courses (ACC 5200, ACC 5400, ACC 5450)
- Requires students to take 9 credits from a list of five additional three credit accounting courses (ACC 4800, ACC 5000, ACC 5100, ACC 5300 and ACC 5700).
- Adds ACC 5450 as a required course in the certificate program
- Adds ACC 5000 as an elective course in the certificate program

Rationale:

The Accounting Certificate program requires that student complete 18 credit hours from a list of six 3 credit hour courses. Thus the current Accounting Certificate program offers students no flexibility in terms of course offerings. ACC 5450 (Legal and regulatory Environment of Accounting Profession) and ACC 5000 (Fraud Examination) were added to the list of graduate level accounting courses after the Accounting Certificate was created. To allow accounting certificate students more choices we would like to added ACC 5450 as a required course in the Accounting Certificate and add ACC 5000 as an elective course.

The MBA program currently offer ACC 5200 and ACC 5400 every spring semester and offers ACC 5450 every fall semester. Since these courses (ACC 5200, ACC 5400 and ACC 5450) are considered the most important graduate accounting courses in terms of core accounting knowledge and for passing the CPA exam, the accounting faculty and School of Business Graduate Committee want to make them required for all Accounting Certificate students. In particular by adding ACC 5450 as a required element of the certificate program the importance of understanding the legal environment of the accounting profession will be stressed.

By adding ACC 5000 (Fraud Examination) to the list of elective classes in the certificate program we wish to allow the accounting certificate students the opportunity to take this important course if they wish to learn more about that specific accounting specialty area.

CURRENT CATALOG COPY:

Accountancy Certificate

Course/Curriculum Requirements

The School of Business Certificate in Accountancy requires 18 semester hours of elective courses in Accountancy. Choose 18 semester hours from the courses listed below:

- [ACC 4800 - Federal Income Taxation II](#) Credits: 3
- [ACC 5100 - Special Topics in Accounting](#). Credits: 3
- [ACC 5200 - Financial Accounting Standards](#). Credits: 3
- [ACC 5300 - Strategic Cost Management](#). Credits: 3
- [ACC 5400 - Advanced Auditing & Assurance Services](#) Credits: 3
- [ACC 5700 - Seminar on Challenges in Accounting](#). Credits: 3

PROPOSED CATALOG COPY

Course/Curriculum Requirements

The School of Business Certificate in Accountancy requires 18 semester hours of elective courses in Accountancy. **Students must take the following three courses:**

- [ACC 5200 - Financial Accounting Standards](#). Credits: 3
- [ACC 5400 - Advanced Auditing & Assurance Services](#) Credits: 3
- [ACC 5450 - Legal & Regulatory Environment of Acctg Profession](#) Credits: 4 **3**

In addition, students must choose ~~18~~ **9** semester hours from the courses listed below:

- [ACC 4800 - Federal Income Taxation II](#) Credits: 3
- [ACC 5000 - Fraud Examination](#) Credits: 3
- [ACC 5100 - Special Topics in Accounting](#). Credits: 3
- [ACC 5300 - Strategic Cost Management](#). Credits: 3
- [ACC 5700 - Seminar on Challenges in Accounting](#). Credits: 3

Date approved by the school curriculum committee: February 16, 2010

Date approved by the college curriculum committee: March 8, 2010