

New Program Proposal

Accounting, BS/MAcc (2+3 Dual Degree Program)

The 2+3 Combined Bachelor of Science - Accounting / Master of Accounting (BSA/MACC) program provides an opportunity for students of recognized academic ability and educational maturity to complete the requirements for the undergraduate and graduate degree in Accounting with a total of 135 credit hours instead of the typical 150 credit hours required when the degrees are pursued separately. When all the requirements of the BSA/MACC program have been completed, students will be awarded both the BSA and the MACC degrees.

It should be noted that CPA licensure in most states requires 150 hours of university credit. Students earning the BSA/MACC in 135 hours are encouraged to use the additional 15 hours to pursue complementary skills such as taxation, data analytics, systems controls testing, cyber security, or the like as they complete the 150 credit hours required for CPA licensure.

Students can apply to the Chair of the Accounting Department for admission into the 2+3 combined degree program during the semester they will have completed 60 undergraduate credit hours. A cumulative grade point average of 3.0 or higher is required. Students must also meet with a Graduate Business Programs academic advisor.

Students will be admitted to the 2+3 program under provisional status until they have completed the department-specified 15 hours in the program with a grade point average of 3.0 or higher. After completion of the provisional period, upon recommendation from the Department Chair, students can be granted formal admission into the 2+3 program, which involves admission to the Graduate School. After formal admission, the student will be classified as a graduate student, will pay graduate tuition for all courses, and must continue taking courses in graduate status until completion of the master's degree. Students must maintain a grade point average of 3.0 or higher throughout the combined program.

Applicants are considered for formal admission into the 2+3 program if they meet the following four criteria: (1) have earned at least 90 hours as an undergraduate student; (2) have a minimum GPA of 3.0 since being granted provisional status; (3) have submitted at least one letter of recommendation from an Accounting faculty member; and (4) have met with a Graduate Business Programs academic advisor.

A total of 15 hours of graduate coursework may be counted towards the 120 credit hours required for the Bachelor of Science - Accounting degree and the requirements for the Master of Accounting. Students may resign from the 2+3 Program and apply for the bachelor's degree. However, once the bachelor's degree is awarded, the benefit of "double counting" courses will be lost. Any course used to meet a degree requirement for an undergraduate degree cannot be applied to a subsequent master's degree.

Undergraduate BSA students who choose to pursue the 2+3 BSA/MACC degree option will be required to take the following courses (15 credits). With permission, provisional 2+3 students may take up to 6 hours of 4000/5000/6000 level courses while still classified as an undergraduate student. These 6 hours will be treated by the Graduate School as "graduate status", and they may be counted towards a master's degree.

ACCTNG 5405	Professional Accountancy II	3
ACCTNG 5411	Cost Systems Analysis	3
ACCTNG 4435	Auditing	3
Select two of the following:		6
BUS AD 5100	Managerial Communication	
BUS AD 5900	Law, Ethics and Business	
INFSYS 5800	Management Information Systems	
SCMA 5320	Supply Chain and Operations Management	
MGMT 5600	Managing People in Organizations	
MKTG 5700	Contemporary Marketing Concepts	
Total Hours		15

The above courses will qualify for credit towards both the Bachelor of Science - Accounting degree and the Master of Accounting degree. If a student has completed the undergraduate equivalent of a course, they may not receive graduate

credit. Students may request to substitute other courses, subject to approval of the Department Chair.

Rationale The Graduate Program advising staff believes there is strong demand for this program. The Accounting faculty agree. Further, the program dovetails nicely with coming changes the CPA Exam.