

5-5-2003

150 Hour undergraduate professional accounting degree

The College at Brockport, College Senate

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SUNY BROCKPORT

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**Resolution #30
2002-2003
FACULTY SENATE**

**FACULTY SENATE
SUNY College at Brockport
AUG 13 2003
350 New Campus Drive
Brockport, NY 14420-2925**

TO: Dr. Paul Yu, College President
FROM: The Faculty Senate Meeting on: *May 5, 2003*
RE: ⇨ I. Formal Resolution (*Act of Determination*)
II. Recommendation (*Urging the Fitness of*)
III. Other, For Your Information (*Notice, Request, Report, etc.*)
SUBJ: *150 Hour Undergraduate Professional Accounting Degree*
Signed: *[Signature]* Date Sent: *6/23/03*
(Dr. Kenneth O'Brien, 2002-2004 Faculty Senate President)

TO: The Faculty Senate
FROM: Dr. Paul Yu, College President
RE: ⇨ I. Decision and Action Taken on Formal Resolution (circle)
a. Accepted. Effective Date: *8/1/03*
b. Deferred for discussion with the Faculty Senate on / /
c. Unacceptable for the reasons contained in the attached explanation

II, III. Response to Recommendation or Other/FYI
a. Received and acknowledged
b. Comment:

DISTRIBUTION TO: *President's Staff*
Dean's Council

Distribution Date: _____
Signed: *[Signature]* **Date:** *7/28/03*
(Dr. Paul Yu, President, SUNY College at Brockport)

To: Dr. Dena Levy
Chair, Undergraduate Curriculum Committee

From: Steve Breslawski
Chair, Business Administration and Economics

Re: Request for Senate approval of minor changes to the Business Administration degree curriculum

Dear Dena,

The Department of Business Administration and Economics is:

1. Proposing a number of revisions to the programs that it currently offers, and
2. Proposing several new programs.

We ask that the Senate Undergraduate Curriculum committee review these proposals and recommend their adoption to the Faculty Senate.

As discussed within, the proposals that we are making are motivated by one or more of the following:

- The Department's periodic Curriculum Review process;
- The Department's Strategic Planning process;
- AACSB Accreditation Standards;
- Requirements imposed by external agencies, most notably the need to devise a response to the 150 hour requirement for majors in accounting.

In crafting the proposals described within, we have been careful to solicit input from advisory boards, student and alumni focus groups, employers, and the AACSB review team that recently visited our campus. Further, reviews of competing programs were undertaken. We are confident, therefore, that the proposals represent the needs of program stakeholders.

I have completed the resolution cover page forms and appended them to this memo. An omnibus description of program changes and proposals is then attached. The changes are summarized in an executive summary. They are then discussed in the text that follows.

I am, of course, at your disposal to answer any questions that you might have.

Copy: J. Mason

**FACULTY SENATE
RESOLUTION PROPOSAL COVER PAGE
2002-2003 Academic Year**

Submit all proposals to the Faculty Senate President electronically or on a disk with a hard copy.
Please provide cover page information requested.

1. PROPOSAL TITLE:

Please be somewhat descriptive, for example, *Proposed Resolution on Graduate Probation/Dismissal* rather than *Graduate Proposal*.

150-hour undergraduate Professional Accounting degree.

2. BRIEF DESCRIPTION OF PROPOSAL:

Establish a 150-hour professional undergraduate Accounting degree as a solution to the 150-hour requirement for students sitting for the CPA exam.

3. SUBMISSION DATE:

March 1, 2003

4. SUBMITTED BY: (contact person)

<i>Name</i>	<i>Department</i>	<i>Phone</i>	<i>Email</i>
Steve Breslawski	Business and Economics	X2623	sbreslaw@brockport.edu

5. CHECK COMMITTEES TO COPY: (Senate office use)

<i>Committee</i>	<i>Copy To</i>	Date Forwarded
<input type="checkbox"/> Budget <input type="checkbox"/> College Environment <input type="checkbox"/> Enrollment Policies <input type="checkbox"/> General Education <input type="checkbox"/> Graduate Curriculum <input type="checkbox"/> Personnel Policies <input type="checkbox"/> Student Policies <input type="checkbox"/> Undergraduate Curriculum	<input type="checkbox"/> Committee Chair <input type="checkbox"/> Entire Standing Committee <input type="checkbox"/> Others:	

6. REVISION DATES: (place these directly on the updated document)

Revisions are made by the originating department upon the recommendations of the standing committees and the Faculty Senate. Forward all revised editions for presentation to the Senate electronically to the Senate office secretary prior to Senate review and vote.

150-hour Professional Accounting Degree

- Implementation Date:** Fall 2004 (subject to SUNY central administration approval)
- Primary Motivation:** Mandate by the New York State Education Department, Division of Professional Licensing, input from advisory boards
- Students Affected:** Students entering Fall 2004 and beyond seeking careers in public accounting and entrance to the Uniform CPA Exam

Description of Proposed Program: Establish a 150-hour (undergraduate) Professional Accounting Degree as a solution to the 150-hour requirement for students sitting for the CPA exam; See Exhibit 1. The title of the 150 Hour Degree will be *B.S. in Professional Accounting*. The Department will also need to maintain a 120-hour B.S. in Accounting (see Table 10). Retention of the four-year degree is required for:

- 1) Students wishing to enter branches of accounting, other than public accounting, that do not require 150 hours of education.
- 2) Students wishing to satisfy the 150 hour requirement by completing a four-year bachelors degree in accounting, followed by a masters degree at another school.
- 3) Students who change their mind about completing the five-year program.
- 4) Working accounting professionals, returning to school simply to complete a bachelor's degree in order to support advancement of their career.

Background: The New York State Education Department, Division of Professional Licensing has mandated that, after August 1, 2004, for an accounting program "to be registered as a program recognized as leading to licensure in public accounting," a program must meet seven conditions:

- 1) The degree program must be a minimum of 150 credit hours (a masters degree is not required).
- 2) The program must include a minimum of 33 credit hours of accounting coursework.
- 3) The program must include a minimum of 36 credit hours of general business coursework.
- 4) The program must include a maximum of 90 credit hours of accounting coursework and general business coursework combined.
- 5) The program must include a minimum of 60 credit hours of non-business, non-accounting "liberal arts and science" coursework.
- 6) The program must include a maximum of 80 credit hours of "liberal arts and science" coursework.
- 7) The program must include the study of business and accounting communications, ethics, professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate courses.

Exhibit 1: Proposed 150 Credit Hour Accounting Degree

1. **Prerequisite Course Requirements (21 credits):** Students must earn a minimum GPA of 2.5 in the following seven prerequisite courses, with no grade lower than “C” in courses with an ACC prefix and no grade below “C-” in the other courses, to earn admission to the major.

	<u>Credits</u>
CIS 106: End User Computing	3
ECN 201: Principles of Economics (Micro)	3
ECN 202: Principles of Economics (Macro)	3
ECN 204: Introduction to Statistics	3
ACC 281: Introduction to Financial Accounting	3
ACC 282: Introduction to Managerial Accounting	3
MTH 201: Calculus I or MTH 221 Calculus for Business	<u>3</u>
Total:	21

Note: An elementary statistics course from another discipline may be substituted for ECN 204. However, credit will be allowed for only one introductory statistics course.

2. **Major Course Requirements:** Completion of the Professional Accounting major requires a minimum cumulative grade point average of 2.0 in the courses taken under 2a, 2b, 2c, 2d, and 2e below, with no grade less than “C” in ACC - prefix courses and no grade less than “C-” in all other courses.

2a. **Required Business Courses: (24 credits)**

	<u>Credits</u>
BUS 325: Principles of Finance	3
BUS 335: Principles of Marketing	3
BUS 345: International Business Environment	3
BUS 366: Organizational Behavior	3
BUS 375: Business Law I	3
BUS 376: Business Law II	3
BUS 475: Strategic Management	3
And ANY ONE of the following four finance courses:	
BUS 420: Short-Term Financial Management	
BUS 421: Investment Analysis and Portfolio Management	
BUS 422: Corporate Financial Policy	
ECN 321: Money and Banking	<u>3</u>
Total:	24

Note: BUS 475 Strategic Management must be taken at SUNY Brockport.

2b. **Upper-level Accounting Courses: (25 credits)**

	<u>Credits</u>
ACC 385: Intermediate Accounting I	3
ACC 386: Intermediate Accounting II	3
ACC 388: Cost Accounting	3
ACC 389: Professional Accounting Seminar	3
ACC 485: Federal Income Tax I	1
ACC 486: Advanced Accounting	3
ACC 487: Auditing	3
ACC 488: Federal Income Tax II	3
ACC 489: Accounting for Not-profit Entities	<u>3</u>
Total:	25

Note: All 400-level accounting courses must be taken at SUNY Brockport.

Exhibit 1: Proposed 150 Credit Hour Accounting Degree (continued)

2c.	Information Technology and Systems Courses: (21 credits)	Credits
	CSC 120: Introduction to Computer Science	3
	CSC 203: Fundamentals of Computer Science I	3
	ACC 283: Introduction to Accounting Systems and Software	3
	BUS 317: Management Information Systems	3
	BUS 417: Systems Analysis and Design	3
	BUS 464: E-Commerce	3
	And ANY ONE of the following three information systems elective courses:	
	CIS 419: Computer Networks and Internet Applications	
	CIS 422: Design & Implementation of DBMS (or BUS415 Data Management)	
	CIS 427: Project Management and Practice	<u>3</u>
	Total:	21

Note: If CIS120 is waived based on high school coursework, a second course from the electives list above must be substituted.

2d.	Professional and Analytical Skills Co-requisites: (9 credits)	
	ENL 308: Business Writing	3
	ECN 304: ECN 304 Intermediate Statistics	3
	And ANY ONE of the following four courses:	
	ECN 301: Intermediate Microeconomics	
	ECN 302: Intermediate Macroeconomics	
	ECN 305: Managerial Economics	
	BUS 461: Production and Operations Management	<u>3</u>
	Total:	9

2e.	Business Electives and/or Business Internship: (6 credits)	
	Any combination of elective business courses and/or a accounting/business internship totaling 6 credit hours.	
	Total:	6

Discussion – 150 Hour Program: To address the state’s mandate, the Department had originally proposed, and the Faculty Senate had approved, the development and implementation of 30 credit hour Masters of Science (MS) programs in business and accounting. However, it was subsequently determined that the resources required to support graduate programs, consistent with AACSB standards, were beyond the resources currently available to the Department. The budget environment of the University makes it unrealistic to believe that the resources will be available any time soon. Upon discussion with the President and Provost, it was agreed that the Department would “indefinitely postpone” its graduate program aspirations and seek an undergraduate solution to the 150-hour “problem”. The Department has worked closely with its accounting advisory board to craft a solution that it believes to be competitive in the employment marketplace and of interest to students considering careers in public accounting.

The importance of the registered accounting program to the Department and the College cannot be over-emphasized. The program attracts our strongest students, both in terms of entrance metrics (SAT and high school GPA) and output metrics (performance on the ETS Major Field Exam in Business, starting salary, etc.). Accounting majors are also our strongest alumni, accounting for more than half

of the attendance at alumni functions, even though they represent only about 14% of our student body. We have very strong relations with the Rochester accounting community; 23 of the 25 largest accounting firms in Rochester participate in our accounting resume referral program.

From a recruiting point of view, it is paramount to have a registered accounting program (a program allowing students to sit for the CPA exam). Although a majority of the graduates of accounting programs do not, in fact, sit for the CPA, 95% of our accounting students THINK they want to take the CPA exam when they first come to Brockport.

It is also important to understand that the 150-hour requirement presents a brutal challenge with respect to our future ability to recruit accounting majors. Our strategic disadvantage, vis-à-vis other schools that can offer student a 150 hour package that includes earning a masters degree, can not be understated. In fact, a review of programs in the 36 states that have already adopted the 150-hour requirement shows that the five-year BS/MBA model is the defacto solution devised by business schools. Lacking a masters program, we are unable to offer this solution, while schools such as Oswego and Buffalo (our two main competitors) can.

If we are to be limited to an undergraduate solution to this challenge, then that solution must be strong with respect to its ability to attract majors and employers. As per the materials in Appendix E, the department and its accounting advisory board examined a number of niche strategies including:

- 1) Produce accounting majors with a strong background in information systems.
- 2) Produce accounting majors with a strong background in international business.
- 3) Produce accounting majors with a strong background in criminal justice.

Using the criteria 1) appeal to employers that hire accounting majors, and 2) appeal to perspective students, the consensus of the advisory board was that the information systems niche was the strongest niche¹ for the following reasons.

- 1) Surveys show that information systems and technology represents the number one career interest of high school juniors and seniors in Monroe County.
- 2) The accounting profession desperately needs individuals with strong accounting and information systems backgrounds.
- 3) An undergraduate accounting major with a strong information systems background would potentially command a higher starting salary than a “pure” accounting student graduating from a five-year BS/MBA program.

The AACSB accreditation team that recently reviewed our programs also agreed that the Accounting/MIS niche was the strongest program. Thus, the Department has elected to propose a 150-hour package that is very strong in the area of computer and information technology. Our program proposal is detailed in Exhibit 1.

¹ Our accounting advisory board also felt that the third niche (criminal justice) had strong potential given the emerging need in forensic accounting (investigating money laundering, fraud, etc.). However, this niche would not serve traditional accounting firms as well as the information systems niche. The Department has a long-term development goal of working with the Criminal Justice Department at Brockport to develop a forensic accounting degree. At this time, however, we are pursuing only the MIS niche.

Our proposal meets the seven division of licensing requirements as follows:

- 1) ***The degree program must be a minimum of 150 credit hours:*** The proposed program (including prerequisites, co-requisites, business core courses, upper-level accounting courses, elective business courses and elective computer science courses) totals 106 credit hours. When coupled with the current general education requirements, which are anticipated to total 45 credit hours, a total of exactly 151 credit hours is implied. This is consistent with the 150 minimum hours acceptable to the state.
- 2) ***The program must include a minimum of 33 credit hours of required accounting coursework:*** The proposed program includes a total of twelve, 3 credit-hour accounting courses (ACC prefix) and one, 1 credit-hour accounting seminar, for a total of 37 credit hours of accounting coursework.
- 3) ***The program must include a minimum of 36 credit hours of required general business coursework:*** The proposed program includes a total of eleven required, 3 credit-hour, business courses (BUS prefix). There is a total of six hours of business or required business electives, for a total of 39 credit hours of required general business coursework.
- 4) ***The program must include a maximum of 90 credit hours of accounting coursework and general business coursework combined:*** As currently proposed, the program includes only 76-82² credit hours of (required) accounting and general business coursework.
- 5) ***The program must include a minimum of 60 credit hours of non-business, non-accounting “liberal arts and science” coursework. Note that New York State considers economics and statistics courses to be included in this category.*** The minimum “liberal arts and science” coursework requirement is met as follows:

	Hours
A) Anticipated general education program, required hours	45
B) All required economics and statistics (ECN) courses ³	12-15
C) Calculus - MTH 201 or 221	3
D) CSC and CIS courses ⁴	<u>9-12</u>
Total:	69-75

Table 9: Non-Business, Non-Accounting, Liberal Arts Courses and Credits

- 6) ***The program must include a maximum of 80 credit hours of “liberal arts and science” coursework:*** As per Table 9 above, the maximum number of hours in this category will be 75.
- 7) ***The program must include the study of business and accounting communications, ethics, professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate course:*** The business communications component is supported by ENL 308 - Business Writing. The ethics and professional responsibility component will be met within various subject matter covered in Organizational Behavior, the Professional Accounting Seminar, and the upper level accounting courses (especially auditing and tax). The accounting research component will be met within the upper level accounting coursework.

² If students elect to take BUS461 to satisfy their analytic skills corequisite and BUS415 for their information systems elective, they will complete 82 hours of business and accounting (BUS and ACC) coursework.

³ Depending on course selected for analytical skills corequisite.

⁴ Depending on information systems elective selected.

Discussion – retaining a 120 Hour Program: As stated previously, there are several student groups who will benefit from the retention of a 120 hour accounting program. These include

- 1) Students wishing to enter branches of accounting, other than public accounting, that do not require 150 hours of education. Examples include students seeking to pursue the CMA (Certified Management Accountant) designation or CFA (Certified Fraud Auditor) designation.
- 2) Students wishing to satisfy the 150 hour requirement by completing a four-year bachelors degree in accounting, followed by completion of a masters degree at another school.
- 3) Students who change their mind about completing the five-year program. Coming our of high school, a majority of students interested in accounting do not understand that there are other branches of the disciplined other than public (CPA) accounting, nor do they understand what CPAs do. As students develop this understanding, many will elect not to pursue careers as CPAs. Once this decision is made, these students will not need to complete the 150-hour requirement.
- 4) Working accounting professionals, with no CPA aspirations, returning to school simply to complete a bachelor’s degree in accounting in order to support advancement of their career.

We will also need to continue to service students entering before Fall 2004 into the traditional four-year degree program. To service these various populations of students, the Department will maintain a 120 hour ***B.S. in Accounting*** degree, which will be a modification of our current 120 hour degree. See Table 10. Students entering Fall 2004 or later will be able to pursue this revised four year four-year degree.

The reader will note that the revised (non-CPA) four-year degree shown in Table 10 has markedly fewer requirements than the current four-year (CPA) degree. This is because our current four-year B.S. in Accounting must meet all the additional requirements imposed by the New York State Education Department, Division of Professional Licensing. These include, for example, six hours of business law and six hours of finance. Once we introduce the 150-hour degree, the four-year degree will no longer have to meet these extensive requirements.

Resources: Our Department is not asking for incremental resources for this program. In the first four years, we are simply substituting one program (and its resources) for another. The bottom line is that, regardless of resource impact, the Department must proceed with this plan or risk loosing the accounting program (currently 130 majors). As such, the Department will make whatever adjustments of internal resource allocations that are necessary to support this program. As discussed below, there will, however, be a significant impact on enrolments in lower division computer science courses. The projected impact is detailed in a memo to the Computer Science Chair; a copy is in Appendix D. The Computer Science Department’s response to that memo is forthcoming.

With regard to enrollments, in other states where the 150 hour requirement has been implemented, there is a two-year period where accounting enrollments (for programs leading to CPA licensure) drop, about 20%, followed by a re-bound to pre-150 hour levels. Within this anticipated pattern, if we can be successful in placing our students into good jobs with respectable starting salaries, we will attract students. If we do not, we will loose students. Our market research tells us that students coming out of this program will be in high demand because of their information systems backgrounds, commanding very respectable starting salaries vis-à-vis “plain” accounting majors. We assume a 20% enrollment drop, with ensuring rebound to current levels, for the sake of projecting resource needs.

Table 10: Comparative Summary of current B.S. Accounting program and proposed B.S. Accounting (non-CPA)

<i>Current 120 hour B.S Accounting Degree(CPA)</i>	<i>Proposed 120 hour B.S. Accounting (non-CPA)</i>
<p>Prerequisite Course Requirements (21 credits)</p> <p>CSC106: End User Computing ECN201: Principles of Economics (Micro) ECN202: Principles of Economics (Macro) ECN204: Intro Statistics ACC281: Introduction to Financial Accounting ACC282: Introduction to Managerial Accounting MTH221 or MTH 201</p>	<p>Prerequisite Course Requirements (21 credits)</p> <p>CSC106: End User Computing ECN201: Principles of Economics (Micro) ECN202: Principles of Economics (Macro) ECN204: Intro Statistics ACC281: Introduction to Financial Accounting ACC282: Introduction to Managerial Accounting MTH2221 or MTH201</p>
<p>Corequisite Courses (12 credits)</p> <p>Professional Skills Corequisite ACC283: Accounting Systems and Software ENL308: Business Writing Analytical Skills Corequisite ECN304: Intermediate Statistics And any one of the following four courses: ECN301, ECN302, ECN305, BUS461</p>	<p>Professional Skills Corequisite Courses (6 credits)</p> <p>ACC283: Accounting Systems and Software ENL308: Business Writing</p>
<p>Business Courses (24 credits)</p> <p>BUS325: Principles of Finance BUS335: Principles of Marketing BUS345: International Business Environment BUS366: Organizational Behavior BUS375: Business Law I BUS376: Business Law II BUS475: Strategic Management And any <u>one</u> of the following four courses: BUS420: Short-term Financial Management BUS421: Investment Analysis BUS422: Corporate Financial Policy ECN321: Money and Banking</p>	<p>Business Courses (18 credits)</p> <p>BUS325: Principles of Finance BUS335: Principles of Marketing BUS345: International Business Environment BUS366: Organizational Behavior BUS375: Business Law I BUS475: Strategic Management</p>
<p>Upper Level Accounting Courses (25 credits)</p> <p>ACC385: Intermediate Accounting I ACC386: Intermediate Accounting II ACC388: Cost Accounting ACC 389: Professional Accounting Seminar ACC 485: Federal Income Tax I ACC 486: Advanced Accounting ACC 487: Auditing ACC 488: Federal Income Tax II</p>	<p>Upper Level Accounting Courses (21 credits)</p> <p>ACC385: Intermediate Accounting I ACC386: Intermediate Accounting II ACC388: Cost Accounting ACC 389: Professional Accounting Seminar ACC 485: Federal Income Tax I And any 2 upper division accounting (ACC) courses</p>

The additional (fifth year) coursework required for the 150 hours vis-à-vis the current 120 hours consists primarily of computer science and information systems courses (CSC, CIS, BUS). At the upper division level, the impact will be negligible given the expected attrition from the 150-hour degree to the 120-hour degree (or to other majors). The largest impact is likely to be in the lower division courses staffed by computer science, i.e. CIS120 and CSC203, since many freshmen and sophomore students will still be under the impression that they are completing the five-year program. Five-year projections of incremental demand and the assumptions underlying demand modeling are detailed in the resource impact letter sent to computer science (see Appendix D).

A) B.S. in Management Information Systems

Implementation Date: Fall 2004 (subject to SUNY central administration approval)

Primary Motivation: College and Department strategic plans, employer need, career interests of high-school students, competitive pressure.

Students Affected: Students entering Fall 2004 and beyond seeking careers in public accounting and entrance to the Uniform CPA Exam.

Description of Proposed Program: Establish a B.S. in Management Information Systems (MIS) degree program. The program curriculum is based on the principles and goals outlined in the IS2002 Model Curriculum guidelines jointly developed by ACM and others⁵. Consistent with the IS2002 model and the needs of business organizations, the program provides students with a strong exposure to both business topics and information systems topics. Our proposal also incorporates various AACSB accreditation standards. See Exhibit 2.

Discussion: Each year, the Department conducts a review of the external operating environment, for the purpose of operational and strategic planning. Over the previous three years, our review has noted opportunities in the area of management information systems and our strategic weakness in this regard. Consider the following:

- While certainly less spectacular than the growth experienced in the late 90’s, high-technology sectors of the economy represent key areas for potential job growth and opportunity for properly educated students. Unfortunately, our students and programs are currently limited in their ability to respond to these emerging sectors of the economy.

Rochester ranks 21st out of 50 large metropolitan areas analyzed for their high-tech capabilities, which is rather high given the city’s size ranking in the U.S., which is 79th. It would be difficult for the Department to argue that our programs reflect this distinction.

- Rochester is betting its future on seven industry “clusters” promoted by the “Connect Rochester” campaign. These are:

• Photonics and Imaging	• Telecommunications
• Precision Manufacturing	• Biomed
• Printing Technologies	• Software
• MIS/IT Business Service	•

⁵ IS 2002: Model Curriculum and Guidelines for Undergraduate Degree Programs in Information Systems. Association for Computing Machinery (ACM), Association for information Systems (AIS), Association for Information Technology Professionals (AITP).

Exhibit 2: Proposed MIS Degree Requirements

Course Requirements for the Management Information Systems Major: Students must satisfy prerequisite, corequisite, business foundation, information systems core, and elective course requirements as specified below.

- 1. Prerequisite Course Requirements (21-credits), must be completed before declaring the major:** Prerequisite courses provide a foundation for upper division coursework. Grades in prerequisite courses are also used to determine admission to the major. Students must earn an overall GPA of 3.0, with no grade below C- in the seven courses listed below.

		Credits
CIS106	End User Computing	3
ECN100	Introduction to Economics (or ECN202 Macro Economics)	3
ECN204	Introduction to Statistics	3
ACC281	Introduction to financial Accounting	3
CSC120	Introduction to Computer Science	3
MTH221	Business Calculus or (MTH201 Calculus)	3
MTH281	Discrete Mathematics	3

Notes: (a) It is expected that full-time students will complete all prerequisite courses no later than the first semester of their junior year. Part-time students should complete prerequisites before undertaking a substantial number of 300 level courses.

- 2. Major Course Requirements:** Completion of the management information systems major requires a minimum cumulative GPA of 2.0 in the **corequisite, business foundation, information systems core, and information systems electives** requirements specified in 2a, 2b, 2c, and 2d below. Students must earn a grade of at least C- in *each* course to satisfy degree requirements.

		Credits
2a. Corequisite Skills Requirements (10 credits):		
CMC201	Public Speaking (or CMC202, Principles of Communication)	3
ECN304	Intermediate Statistics	3
ENL308	Business Writing	3
BUS389	Business Careers Seminar	1

		Credits
2b. Business Foundations Requirements (15 credits):		
BUS325	Principles of Finance	3
BUS335	Principles of Marketing	3
BUS345	International Business Environment	3
BUS366	Organizational Behavior	3
BUS378	Business, Government, and Society	3
BUS461	Production and Operations Management	3

		Credits
2c. Information Systems Core (21 credits):		
ACC283	Accounting Information Systems	3
CSC203:	Fundamentals of Computer Science I	3
CSC205:	Fundamentals of Computer Science II	3
BUS317	Management Information Systems	3
BUS415:	Data Management	3
BUS417	Systems Analysis and Design	3
BUS464:	Electronic Commerce	3

(continued)

Exhibit 2: Proposed MIS Degree Requirements (continued)

2d. Information Systems Electives (6 credits):	Credits
CSC212: Programming in Visual Basic	3
CIS419: Computer Networks and Internet Applications	3
CIS427: Project Management and Practice	3
BUS318: Advanced MIS	3
BUS498: IS Relevant Internship (maximum of three credits of six elective credits required)	3

2e. Assessment Examination: Assessment protocols for this program include an in-class exam, taken in BUS464, designed to assess the student’s knowledge of information systems topics. The exam, based on required courses in the MIS curriculum, is typically taken in the senior year.

Note: MIS degree students will also need to satisfy the behavioral science foundation course requirement discussed on section 1.A of this document and the minimum credit hours required outside of business and accounting requirement discussed in section 1.B.

Unfortunately, a review of the *Connect Rochester* home page (www.Connectrochester.com) shows that SUNY Brockport is conspicuously absent. The only cluster, in the list above, that our existing business program can be responsive to is the *MIS/IT Business Services* cluster.

- There is continued and growing importance of information systems, supporting all aspects of business. Emerging trends include e-commerce, geographic information systems, and data mining. A continued focus, on the potential of electronic commerce to fundamentally change business organizations, is also at the forefront of business strategy. MIS- related majors are one of the fastest growing demand areas for colleges and universities. Our business program is currently uncompetitive against Oswego, Plattsburgh, Buff State, UB, and RIT because we do not have a presence in MIS. With regard to demand for graduates, almost one million unfilled IS/IT positions are anticipated by 2005.

Based on our strategic planning efforts, the Department began three years ago to enhance our image and programming in the area of information systems. Three MIS electives have been developed and added to the management specialty of the business degree, and the hiring of an additional MIS faculty has allowed us to move forward.

Although offering students the opportunity to take MIS electives in the management track is a marginal step in the right direction, we remain very weak competitively vis-à-vis other SUNY units. The MIS background obtained by interested students in the current structure is not sufficient to make them strong candidates for jobs typically requiring an MIS degree.

Another strategic issue to be addressed is attracting high parameter students to the College and to our programs. Each year, the Explorer’s division of the Boy Scouts of America conducts a census of the career interests of high school juniors and seniors in Monroe County. Information Technology/Information Systems is now the top career interest of high school students, surpassing business management and accounting.

It has been over ten years since the Department has proposed a new degree program. Given the opportunities in this area, we believe it is time to introduce an MIS degree program. This proposal is consistent with the College mission of student success, the College and Department strategic goal of attracting high parameter students, and the Department’s goal of improving placement metrics for our students. As per our discussion about repackaging our finance specialization as a separate finance major, the proliferation of specialized undergraduate degrees by our competitors and potential interest

in the same by employers provides additional impetus. Finally, the proposal is consistent with the MIS niche we will be developing for the 150-hour degree in accounting.

Our proposal draws heavily from the ACM IS 2002 model curriculum for Undergraduate Degree Programs in Information Systems. This framework was reviewed by over 1,000 individuals from industry and academia and discussed extensively at more than a dozen national and international meetings. As such, we can demonstrate responsiveness to stakeholders as required by AACSB standards.

In designing this curriculum proposal, the following goals were pursued:

1. Devise a curriculum that is arguably relevant to stakeholders by maintaining a close parallel between the proposed curriculum and the ACM/IAS/AITP curriculum.
2. Minimize program development and operating costs by using primarily existing courses offered by Business and Computer Science.
3. Maximize students recruiting potential by facilitating inbound and outbound transfer opportunities, including:
 - 3-1-3 programs
 - 2+2 programs based on AS degrees in Business
 - 2+2 programs based on AS degrees with Computer Science
 - Future MS program in Business
 - 4+1 programs with RIT and Clarkson
4. Maintain consistency with the curriculum proposed for the 150-hour requirement in accounting.
5. Provide enough consistency with the degree in Business Administration so that students that choose not to pursue the MIS degree might reasonably complete the Business Administration degree without adding another year onto their degree requirements.

The ACM/IAS/AITP model IS curriculum identifies two sets of knowledge as important to the information systems professional. The two sets of knowledge are referred to here as A) ***knowledge and skills important to understanding and operating in the business context*** in which information systems exists and B) ***the information systems body of knowledge***.

A) Knowledge and Skills Important to the Business Context: The ACM/IAS/AITP study describes the following as “Prerequisite or interleave topics directly applicable to the IS curriculum”

- **Communication skills:** “*This should cover general and technical writing, oral communications, and listening skills.*” These skills are overtly addressed in the proposed MIS curriculum through the inclusion of CMC201 (public speaking) and ENL308 (business writing). Writing, presentation, and listening skills are developed through courses with a BUS prefix.
- **Quantitative and qualitative analysis:** “*This includes such topics as discrete mathematics, introduction to calculus, and statistics.*” These required analysis skills are directly addressed in the proposed MIS curriculum through the inclusion of ECN204 (Introduction to statistics) ECN304 (Intermediate Statistics), MTH221 (business calculus) and MTH281 (Discrete Math) requirements in the prerequisite and corequisite blocks.

- **Organization function:** “Students should be exposed to economics and functional areas of the organizations such as accounting, finance, human resources, marketing, logistics, and operations. They should also be introduced to international aspects of business.” The proposed MIS curriculum addresses this aspect of the model curriculum through prerequisites and the inclusion of a Business Foundations Requirement (see 2b in exhibit 2).

B) The IS Body of Knowledge: The study organizes the IS body of knowledge into the following units:

- Personal Productivity with IS Knowledge
- Fundamentals of Information Systems
- Information Systems Theory and Practice
- Information Technology Hardware and Software
- Programming, Data; File and Object Structures
- Networks and telecommunications
- Analysis and Logical Design
- Physical Design and Implementation with DBMS
- Physical Design and Implementation in Emerging Environment
- Project Management and Practice
- Electronic Business Strategy, Architecture, and Design

The MIS degree proposed here addresses the IS body of knowledge through the **Information Systems Core** requirement (Exhibit 1, 2c) and through **IS Electives** (Exhibit 1, 2d).

Assessment: The following will be used for outcomes assessment purposes.

1. Business skills and knowledge will be assessed using the same core curriculum assessment instruments and processes used to assess the business administration core.
2. An exam based on the relevant portions of the assessment protocol used for the CIS degree will be used to assess the MIS body of knowledge.
3. Employer feedback forms for internships and full-time hires will be utilized.
4. Alumni surveys, administered in concert with the alumni surveys for business administration, will be used to gather alumni feedback.

Resources: Our Department does not seek additional resources for this proposal. The required courses are already staffed on a regular basis, and we will manage resources internally to ensure that students are serviced. At this stage of its evolution, the Department does not seek to grow total enrollment, but rather to structure its programs such that we attract the highest parameter students, consistent with Department and College strategic planning goals. Our goal is to run a modestly sized, high quality, program. Our task will be to work with enrollment management to substitute stronger applications from students seeking this degree for weaker applications from students seeking other degrees that we offer. Enrolment goals for the program are:

	Year 1	Year 2	Year 3 and beyond
Freshmen Entering in Fall	15	20	25
Freshmen Entering in Spring	0	0	0
Transfers Entering in Fall	0	4	7
Transfers Entering in Spring	1	2	3

Table 11: Projected Enrollments for MIS Degree.

Steady-state enrollment for the program should be approximately 80 majors. Long term, the Department hopes to substitute this enrollment for weaker applications to its other programs.

There will, however, be a modest impact on enrollments in lower division computer science courses (CSC120, 203, 205). The projected impact, and the assumptions on which it is based, is detailed in a memo to the Computer Science Chair; a copy is in Appendix D. The Computer Science Department's response to that memo is forthcoming.

We seek the undergraduate curriculum committee's support for this proposal, so that it can be sent to the College APC committee and, if approved, to SUNY Central Administration.

APPENDIX D

February 21, 2003

To: Dr. Kadathur B. Lakshmanan
Chair, Department of Computer Science

From: Steve Breslawski
Chair, Business Administration and Economics

Re: Program proposals, impact on your program.

Dear Kad,

The purpose of this correspondence is to:

- 1) Inform you that we have two new curriculum proposals, to be considered by Faculty Senate, that list courses offered by your Department as either required course or electives.
- 2) Convey projected incremental demand for seats in said courses, and the assumptions on which incremental demand is modeled.
- 3) Solicit a letter of acknowledgement/support from you as required by guidelines for new curriculum proposals.

The first proposal is for a 150-hour degree in professional accounting, as required by mandate by the New York State Education Department, Division of Professional Licensing, for students seeking to take the CPA exam. After working with our advisory boards, we have concluded that opportunities for student success are maximized by pursuing a niche strategy that produces accounting majors with strong information systems backgrounds. We have identified a number of courses in your curriculum that are integrated into the proposal.

The second proposal is for an MIS degree that imbibes many of the principles and goals outlined in the IS2002 Model Curriculum guidelines jointly developed by ACM and others. While the bulk of the required courses reside in our program, there are a number of courses in your curriculum that are integrated into the proposal.

We have already forwarded our proposals to Senate since the deadline for proposed changes in academic programs is March 1st. I have informed the Senate that your response will be forthcoming and will ask that the undergraduate committee to review the proposals pending your response. As such, your prompt reply is greatly appreciated.

Cc: Dr. Michael Maggiotto
Dean, School of Letters and Science

Dr. Joseph Mason
Dean, School of Professions

Narrative

A. 150 hour Professional Accounting Degree: The New York State Education Department, Division of Professional Licensing, has mandated that students studying accounting and seeking professional licensure as CPAs must complete 150 hours of education. If we are to retain our accounting program, we must submit a 150-hour degree proposal to the State Education Department by fall 2004.

Since a graduate-degree solution to this problem is not available to us at this time, our Department has worked extensively with our advisory boards to identify an undergraduate niche solution that might be competitive with BS/MBA degrees in accounting offered by other schools. Using the criteria: 1) appeal to employers that hire accounting majors, and 2) appeal to perspective students, the consensus of the advisory board was that an *information systems* niche is the strongest solution.

As such, the Department is proposing a 150-hour professional accounting degree with a strong information systems focus. See exhibit 1. You will notice that the following courses, taught by your Department, are included in this proposal.

- CIS106 (required)
- CIS120 (required)
- CSC203 (required)
- CIS419 (elective)
- CIS422 (elective)
- CIS427 (elective)

We will also maintain a separate four-year (20 hour) accounting program for accounting students interested in pursuing careers in areas of accounting not requiring the CPA designation. The 120 hour program will also be used by students who will satisfy the 120 hour requirement by transferring to an MBA program at the end of four years. The 120-hour program will not utilize courses from your Department, other than CIS106 (already a requirement in the accounting degree – not incremental demand generated).

Admittedly, it is very difficult for us to predict, with any certainty, the enrollment and resource impact of the 150-hour program, including the impact on your courses. That being said, we will make some assumption and model demand accordingly.

With regard to enrollments, in other states where the 150 hour requirement has been implemented, there is a two-year period where accounting enrollments (for programs leading to CPA licensure) drop about 20%, followed by a re-bounce to pre-150 hour levels. Within this anticipated pattern, if we can be successful in placing our students into good jobs with respectable starting salaries, we will attract students. If we do not, we will loose students. Our market research tells us that students coming out of this program will be in high demand because of their information systems backgrounds, commanding very respectable starting salaries vis-à-vis “plain” accounting majors. Therefore, for the sake of discussing resources, we will assume a 20% enrollment drop in the first two years, with ensuring rebound to current levels.

Exhibit 1: Proposed 150 Credit Hour Accounting Degree

1. **Prerequisite Course Requirements (21 credits):** Students must earn a minimum GPA of 2.5 in the following seven prerequisite courses, with no grade lower than “C” in courses with an ACC prefix and no grade below “C-” in the other courses, to earn admission to the major.

		<u>Credits</u>
CIS 106:	End User Computing	3
ECN 201:	Principles of Economics (Micro)	3
ECN 202:	Principles of Economics (Macro)	3
ECN 204:	Introduction to Statistics	3
ACC 281:	Introduction to Financial Accounting	3
ACC 282:	Introduction to Managerial Accounting	3
MTH 201:	Calculus I or MTH 221 Calculus for Business	<u>3</u>
Total:		21

Note: An elementary statistics course from another discipline may be substituted for ECN 204. However, credit will be allowed for only one introductory statistics course.

3. **Major Course Requirements:** Completion of the Professional Accounting major requires a minimum cumulative grade point average of 2.0 in the courses taken under 2a, 2b, 2c , 2d, and 2e below, with no grade less than “C” in ACC - prefix courses and no grade less than “C-” in all other courses.

2a. **Required Business Courses: (24 credits)**

		<u>Credits</u>
BUS 325:	Principles of Finance	3
BUS 335:	Principles of Marketing	3
BUS 345:	International Business Environment	3
BUS 366:	Organizational Behavior	3
BUS 375:	Business Law I	3
BUS 376:	Business Law II	3
BUS 475	Strategic Management	3
And ANY ONE of the following four finance courses:		
BUS 420	Short-Term Financial Management	
BUS 421	Investment Analysis and Portfolio Management	
BUS 422	Corporate Financial Policy	
ECN 321	Money and Banking	<u>3</u>
Total:		24

Note: BUS 475 Strategic Management must be taken at SUNY Brockport.

2b. **Upper-level Accounting Courses: (25 credits)**

		<u>Credits</u>
ACC 385:	Intermediate Accounting I	3
ACC 386:	Intermediate Accounting II	3
ACC 388:	Cost Accounting	3
ACC 389:	Professional Accounting Seminar	3
ACC 485:	Federal Income Tax I	1
ACC 486:	Advanced Accounting	3
ACC 487:	Auditing	3
ACC 488:	Federal Income Tax II	3
ACC 489	Accounting for Not-profit Entities	<u>3</u>
Total:		25

Note: All 400-level accounting courses must be taken at SUNY Brockport.

Exhibit 1: Proposed 150 Credit Hour Accounting Degree (continued)

2c. Information Technology and Systems Courses: (21 credits)

		Credits
CIS 120:	Introduction to Computer Science	3
CSC 203:	Fundamentals of Computer Science I	3
ACC 283:	Introduction to Accounting Systems and Software	3
BUS 317:	Management Information Systems	3
BUS 417:	Systems Analysis and Design	3
BUS 464:	E-Commerce	3
And ANY ONE of the following three information systems elective courses:		
CIS 419:	Computer Networks and Internet Applications	
CIS 422:	Design & Implementation of DBMS (or BUS415 Data Management)	
CIS 427:	Project Management and Practice	<u>3</u>
Total:		21

Note: If CIS120 is waived based on high school coursework, a second course from the electives list above must be substituted.

2d. Professional and Analytical Skills Co-requisites: (9 credits)

ENL 308:	Business Writing	3
ECN 304:	ECN 304 Intermediate Statistics	3
And ANY ONE of the following four courses:		
ECN 301:	Intermediate Microeconomics	
ECN 302:	Intermediate Microeconomics	
ECN 305:	Managerial Economics	
BUS 461:	Production and Operations Management	<u>3</u>
Total:		9

2e. Business Electives and/or Business Internship: (6 credits)

	Any combination of elective business courses and/or a accounting/business internship totaling 6 credit hours.	
Total:		6

We also make the following assumptions (boxed figures can be challenged in the spreadsheet model).

1. Implementation date: Fall 2004
2. Attrition rate per semester, for students entering the 150-hour program as freshmen, is 10% per semester.
3. Attrition rate per semester, for students entering the 150-hour program as transfers, is 3% per semester.
4. The percent of accounting majors electing the 150-hour program (rather than the 120-hour program) is 70%.
5. Consistent with current enrollments in accounting, 35 new students will enter all accounting programs each year. Enrollment will be distributed as follows: 20 freshmen entering in the fall, 10 transfers entering in the fall, and 5 transfers entering in the spring.
6. There will be a 20% enrollment drop (vis-à-vis current accounting enrolments) in the first two years of the program.

7. The following assumptions are made concerning when courses are taken:
 - a. For students entering as freshmen, CSC120 will be taken in the second semester of the freshman year.
 - b. For students entering as freshmen, CSC203 will be taken in first semester of the sophomore year.
 - c. For students entering as transfers, CSC120 will be taken in the first semester at Brockport.
 - d. For students entering as transfers, CSC203 will be taken in the second semester at Brockport.
 - e. CIS electives listed in section 2c of Exhibit 1 will be taken in the first semester of the fifth year.
8. For students entering as freshmen, 25% will waive CSC120 based on high school coursework.
9. Ten percent of students will repeat their CSC/CIS courses in order to earn the minimum required grade of C-
10. There is no impact on enrollments in CIS106 since it is currently required of all accounting majors.
11. Demand for elective CIS courses is split evenly between the four courses shown in section 2c of Exhibit 1.

Based on the above assumptions, incremental demand for the next five years, due to the 150-hour accounting degree proposal is as follows:

	FA2004	SP2005	FA2005	SP2006	FA2006	SP2007	FA2007	SP2008	Average
CSC120	6	11	7	11	8	18	9	18	11
CSC203		5	12	7	12	8	20	9	11
CIS419					1	1	1	1	1
CIS422					1	1	1	1	1
CIS427					1	1	1	1	1

Table 1: Projected incremental demand in CIS courses due to 150-hour Proposal

Note that the major enrollment impact is in CSC120 and CSC203. These courses are taken before attrition (into the 120-hour accounting major or a major outside of accounting) occurs. Understanding that students do not always take courses in the order or semester projected, averages in the rightmost column are probably the best planning numbers.

B. Proposal for an MIS degree: The second proposal is for an MIS degree that is based on the IS2002 Model Curriculum guidelines jointly developed by ACM and others. AACSB accreditation standards are also incorporated into the proposal. See exhibit 2. You will notice that the following courses, taught by your Department, are included in this proposal.

- CIS106 (required)
- CIS120 (required)
- CSC203 (required)
- CSC205 (required)
- CSC212 (elective)
- CIS419 (elective)
- CIS427 (elective)

APPENDIX E

Agenda and materials for accounting advisory board meeting on 150-hour niche

State University of New York
College At Brockport

Department of Business Administration and Economics

Accounting Program Advisory Council

Agenda

Meeting on November 10, 2001, 7:30-9:30

Time	Activity	Reference Document
7:20-7:30	Arrival	
7:30-8:00	Networking Breakfast	
8:00	<p>Introductions, opening remarks, and performance metrics, SUNY Brockport accounting program.</p> <p>(Dr. Steve Breslawski, Department Chair)</p>	<p>Advisory Board Members List, SUNY Brockport Accounting faculty list.</p>
8:15	<p>Revisions to SUNY Brockport’s Accounting Program, effective Fall 2000</p> <ul style="list-style-type: none"> ✓ Entrance Requirements ✓ Course Requirements ✓ Grade Requirements <p>(Dr. Bill Dresnack, Accounting Area Coordinator)</p> <p><i>We seek 1) the advisory board’s general reaction to the changes we have made in our programs, 2) the board’s candid assessment of the academic preparation of our students, and 3) the board’s opinions concerning changes in the profession and suggestions for future changes.</i></p>	<p>Curriculum Drafts: Pre and post fall 2000.</p>
8:45	<p>150 hour education requirement: SUNY Brockport’s response.</p> <p>(Steve Breslawski, Bill Dresnack)</p> <p><i>We seek the board’s advice concerning a niche strategy that incorporates an undergraduate-only solution to the 150 hour requirement. Specifically, we seek advice on curricular content and marketing the program (both to students and employers).</i></p>	<p>Document entitled</p> <p>“150 Hour response at SUNY Brockport: History, Issues, Constraints, and Planned Response.”</p>
9:30	Meeting Adjourned	

150 Hour response at SUNY Brockport:

History, Issues, Constraints, and Planned Response

History: Approximately eight years ago, the faculty in the Department of Business Administration and Economics at SUNY Brockport began to investigate and plan a response to the eventual implementation of the 150 hour requirement in New York State. Various faculty and faculty committees conducted market research in the form of employer surveys, focus groups of accounting professionals, and a review of the experiences of other accounting programs in states where the 150 hour requirement has been implemented.

We reached the conclusion that schools pursuing only undergraduate solutions to the 150 hour requirement will *generally* not be competitive with schools that pursue graduate solutions:

1. There is evidence, based on the experience of other states, that a master's degree will become the de facto standard for entry level positions in public accounting. Evidence suggests that the presence of a master's degree will not substantively change the salary commanded by entry-level graduates. Faced with the choice of hiring two "150 hour compliant" students, one with a master's degree and one without, the master's degree student will be hired.
2. Accounting students will tend to select schools that reward five years of study with a BS/MBA over schools that provide only a bachelor's degree.

Given the conclusion above, the Department of Business Administration and Economics set out to compel the College's faculty and Administrators of the need to introduce a small (in terms of enrollment) but high-quality graduate-level program in business. Upon receiving approval from the faculty senate and the College President, the Department submitted a *Letter of Intent* (proposal) to SUNY Central in Albany, which was approved. Additional curriculum research was conducted and validated through conversations with potential employers and students and a final program proposal was developed. Pending final approval from SUNY Central, the Department intended to launch its graduate programs in Fall 2001.

Emerging Issues: Unfortunately, two events occurred in summer 2000 and the end result was the indefinite postponement of our master's program initiative. These were:

1. The SUNY Board of trustees unilaterally imposed new general education requirements on the SUNY Colleges that, while requiring significant funding to implement, were not accompanied by the required monetary support. As such, anticipated resources for the master's program were diverted to the general education curriculum of the College.
2. It became clear that the introduction of graduate programs represented a risk to our efforts to obtain AACSB accreditation of our business programs. AACSB accreditation, a hallmark of quality obtained by only 20% of U.S. business schools, is a very high priority in the context of College's strategic plan. The College, at this time, is unwilling to place the accreditation initiative at risk.

Constraints: With respect to its accounting program:

1. The Department is now limited to a purely undergraduate solution to the 150 hour requirement.
2. Our accrediting body dictates that, at most, 75 hour of the 150 hours can be taken in the business department.
3. We must meet the parameters of the 150 hour requirement regulations in New York State.

Planned Response: The Department is now attempting to identify a feasible and competitive undergraduate solution. Our goal is to identify one or more strong niches that can compete, both in attracting students and employers. Some possibilities we have discussed.

1. **30 additional hours of writing, communication, accounting, and finance courses.** The goal here is to produce an accounting graduate with very strong writing and communications skills with additional work in not-for-profit accounting and finance, including investment analysis, short term financial management, and corporate finance. This option anticipates continued evolution of “one stop shopping” trends for accounting and financial services and seeks to provide graduates that are prepared to function effectively in this environment. Alternatively, students who decide not to pursue accounting as a career might position themselves as finance majors with exceptionally strong accounting backgrounds.
2. **30 additional hours of writing, communication, and information systems courses.** The goal here is to produce an accounting graduate with a exceptionally strong background in computers and information systems. This option anticipates that information and accounting systems consulting will continue to represent an increasing component of CPA firm revenues, and seeks to provide graduates ready to function in the e-commerce environment.
3. **30 additional hours of writing, communication, and international business courses.** This option anticipates the continued internationalization of business, reduction of barriers to trade, and increasingly complex and myriad partnership arrangements between firms based in different countries.

Option 1 may be the most difficult to differentiate from 150 hour solutions that combine an undergraduate accounting degree with a master’s degree in accounting and finance. **Option 2** requires identifying students interested in accounting and information systems. **Option 3** may be of interest only to a limited number of CPA firms.

Question for the Advisory Board: Which, if any, of these niches do you perceive to be competitive in the employment market place given the anticipated influx of graduates with some type of BS/MBA credentials?

