

5-3-2004

Major in Forensic Accounting

The College at Brockport, College Senate

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SUNY BROCKPORT

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College at Brockport
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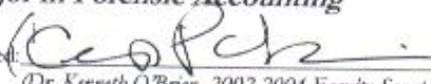
**Resolution # 39
2003-2004
FACULTY SENATE**

TO: Dr. Paul Yu, College President

FROM: The Faculty Senate Meeting on: **May 3, 2004**

RE: I. Formal Resolution (*Act of Determination*)
II. Recommendation (*Urging the Fitness of*)
III. Other, For Your Information (*Notice, Request, Report, etc.*)

SUBJ: **Major in Forensic Accounting**

Signed:  Date: 5/10/04
(Dr. Kenneth O'Brien, 2002-2004 Faculty Senate President)



TO: The Faculty Senate

FROM: ^{John B. Clark}
~~Dr. Paul Yu~~, College President

RE: I. Decision and Action Taken on Formal Resolution (circle)

a. Accepted Effective Date: 7/6/04

b. Deferred for discussion with the Faculty Senate on ___/___/___

c. Unacceptable for the reasons contained in the attached explanation

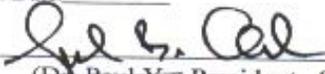
II, III. Response to Recommendation or Other/FYI

a. Received and acknowledged

b. Comment:

DISTRIBUTED TO: President's Staff O: Originator, Academic
Dean's Council advisement, Registrar

Distribution Date: _____

Signed:  Date: 7-6-04
(Dr. Paul Yu, President, SUNY College at Brockport)
^{Dr. John B. Clark, Interim President}

**FACULTY SENATE OFFICE
RESOLUTION PROPOSAL COVER PAGE**

DEADLINE FOR SUBMISSIONS: FEBRUARY 23 - Proposals received after may not be reviewed until next semester.

Submit all proposals to the Faculty Senate President electronically or on a disk with a hard copy.

Please provide cover page information requested.

facprez@brockport.edu, fsenate@brockport.edu

Faculty Senate Office, 426 Allen Building

NUMBER TO BE ASSIGNED BY SENATE OFFICE

ROUTING
NUMBER*

#59 03-04 UC

1. PROPOSAL TITLE:

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

Major Degree in Forensic Accounting

2. BRIEF DESCRIPTION OF PROPOSAL:

Separate degree in accounting to ultimately replace the current 120-hour BS in Accounting and complement the initial proposed 150-hour degree with Computer Information Systems emphasis. The impetus is New York's new law requiring a minimum of 150 college credit hours to take the Certified Public Accountant examination. This degree should be effective in attracting higher-parameter students and employers/recruiters to the College.

3. SUBMISSION & REVISION DATES: PLEASE DATE ALL UPDATED DOCUMENTS and resubmit to the Senate Office electronically prior to Senate review and vote at fsenate@brockport.edu.

First Submission	Updated on	Updated on	Updated on
3/1/04			

4. SUBMITTED BY: (contact person)

Name	Department	Phone	Email
William H. Dresnack, Chair	Business Administration and Economics	395-5532	wdresnac@brockport.edu

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

Committee	Forwarded To	Date
<input type="checkbox"/> Budget	Committee Chair	3/3/04
<input type="checkbox"/> College Environment	Executive Committee	3/29/04
<input type="checkbox"/> Enrollment Policies	Senate Floor	4/5/04
<input type="checkbox"/> General Education	College President	
<input type="checkbox"/> Graduate Curriculum		
<input type="checkbox"/> Personnel Policies		
<input type="checkbox"/> Student Policies		
<input checked="" type="checkbox"/> Undergraduate Curriculum		

*(ROUTING NUMBER WILL BE A CHRONOLOGICAL NUMBER SEQUENCE FOLLOWED BY COMMITTEE INITIALS)

January 11, 2018

To: David Brannigan
Chair, Undergraduate Curriculum Committee, Faculty Senate

From: Bill Dresnack
Chair, Business Administration and Economics

Re: Proposed Bachelor of Science Degree in Forensic Accounting

Hi David.

Attached please find the proposal for a B.S. degree in Forensic Accounting that we have “discussed” via e-mail.

I ask that the Senate Undergraduate Curriculum committee review this proposal and recommend its adoption to the Faculty Senate.

As discussed within, this proposal is motivated by:

- New Regulations of the Commissioner of the State Education Department;
- The Department’s Strategic Planning process;
- Input from students and our Accounting Advisory Council, and
- AACSB Accreditation Standards.

In developing this proposal, 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 proposal represents the needs of program stakeholders.

I have completed the resolution cover page form and appended it to this memo. A description of the proposal is then attached. I am aware that as a new degree this would need to go through the SUNY System Administration approval process. I am ready to cross that bridge after securing approvals from Faculty Senate and President Yu.

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

Implementation Date: August 2005 (subject to SUNY System Administration approval)

Primary Motivation: Competitive environment, student success, input from advisory boards, strategic planning

Students Affected: Students earning a degree in Accounting and pursuing the CPA Examination, August 2005 and beyond

Description of New Program: Proposed is a separate 150-hour (five-year) Bachelor of Science degree in Accounting. This is the second 150-hour degree; the Faculty Senate and President Yu approved an initial five-year B.S. in Accounting with an emphasis in Computer Information Systems last year. This proposed degree program, developed in close consultation with the Department of Criminal Justice, would enable students to earn both a B.S. in Accounting and a Minor in Criminal Justice. It would also qualify them for the Uniform Certified Public Accountant Examination in New York. The relevant HEGIS Code is 0502.

Discussion:

The change is needed to comply with *Regulations of the Commissioner of Education of New York*, Section 52.13, "Accountancy." Subdivision (b)(2) of these Regulations mandates completion of a minimum of 150 college semester credit hours for programs that are "recognized as leading to licensure in public accounting." This proposal represents the Department of Business Administration and Economics' second response to this mandate.

The College currently offers a registered undergraduate degree in accounting leading to such licensure, requiring 120 semester credit hours. Assessment and survey data collected from alumni, practitioners, current students, and Rochester-area accounting professionals serving on our Accounting Advisory Council recommend that the College should continue to offer a registered accounting degree. However, most colleges and universities in New York are offering one or more master's degrees in response to this requirement. Others are quickly developing such degrees; for instance, SUNY-Geneseo's Faculty Senate recently approved an M.S. in Accounting, that College's first graduate program in any business discipline, in response. At this point Brockport does not offer a qualifying master's degree. Our approach is to offer specialized, marketable bachelor's degrees. The first of these degrees requires 151 Brockport hours, with a strong, liberal arts and sciences foundation, business and accounting course work, and 19 credit hours of Computer Science and Computer Information Systems courses. That degree, as stated above, was approved by Faculty Senate and Dr. Yu last year and is currently under review by New York.

This degree, as proposed, essentially substitutes a Minor in Criminal Justice for the specialized Computer/CIS courses mentioned above. There is considerable market demand for business professionals with accounting expertise to engage in examinations of entities and transactions that focus on, for example, bankruptcy and fraud investigations. This is a growing market sector, as evidenced by the high-profile "audit failures" of the past three years, i.e., Enron, Tyco, WorldCom, Adelphia, and Global Crossing. Society has historically looked to the accounting profession, particularly Certified Public Accountants, as the appropriate professionals to prevent or investigate these types of transgressions. There is a growing specialization in accounting firms that focuses on this type of work. The Sarbanes-Oxley Act of 2002 further cements the need for accounting professionals with expertise in this specialization. SUNY-Brockport's Accounting Advisory Council, consisting of 21 successful and representative accounting practitioners from the Rochester area, including 12 Brockport alumni, strongly endorsed this degree proposal. Our Department faculty supported it in a formal resolution by a unanimous favorable vote.

Our accounting degree program is of recognized high quality, as evidenced by the business

programs accreditation granted to the College by the Association to Advance Collegiate Schools of Business International (AACSB). Further evidence of our quality exists in the consistent recruitment and hiring of our accounting graduates by many large and prestigious CPA firms and business organizations. Our accounting degree program's quality is also evidenced by a successful history of students passing the Uniform CPA Examination. These students and program graduates are also very active in the business community and in professional organizations. For example, the current President-Elect of the Rochester Chapter of the New York State Society of CPA's is a SUNY-Brockport alumnus, and five other alumni serve on the Board or as members of Chapter committees. Three officers of the Rochester Chapter of the Institute of Management Accountants are SUNY-Brockport alumni; another chairs a committee. These alumni represent a successful, active, dedicated group of program graduates. This degree program is essential to our Departmental mission of "student success," and our vision to be recognized for our "high quality business education."

The accounting degree program currently attracts high-parameter students, who have a record of success in careers and graduate school, and of active involvement as alumni. It is a program that we believe is worthy of continued growth and development. However, without additional options beyond the "CIS track," we believe that an undergraduate-only accounting program may not remain viable. All of our data suggest that this is an outstanding track for accounting students and professionals. In fact, we currently have several accounting students matriculated in our program who began studying accounting and business as sophomores with the intent of pursuing careers in forensic accounting.

Most of the "forensic" aspect of the proposal derives from the related course work in Criminal Justice.

Representatives of the Department of Criminal Justice, including Department Chair Richard Lumb and Associate Professor Richard Frey, met periodically for over two years with Don Kent, Associate Professor of Accounting and Accounting Area Coordinator, to develop the program. The course work in Criminal Justice is directed at providing students with the appropriate education and understanding of such issues as fraud investigation procedures, the means by which the U.S. justice system addresses white collar crime, and the related civil and criminal penalties. Gilbert Cooper, an adjunct faculty member in Criminal Justice who is a CPA with extensive government investigation experience through the FBI, also played a significant role in defining the contours of the proposal and the appropriate course work.

The proposed program is presented in Table 1 below, in a side-by-side comparison with the other 150-hour program.

Table 1: Comparative Summary of Five-Year Accounting Degree Programs:

(Note: To facilitate comparison, identical courses have been classified the same way under each program. There are some minor differences in this regard between the two. None have any substantive effect in the way the courses or credits are counted.)

<i>Program with Computer/CIS Emphasis (already approved)</i>	<i>Proposed Program with Criminal Justice Emphasis</i>
<p>Prerequisite Course Requirements (21 credits)</p> <p>CIS106: End User Computing ECN201: Principles of Economics (Micro) ECN202: Principles of Economics (Macro) ECN204: Introductory Statistics ACC281: Introduction to Financial Accounting ACC282: Introduction to Managerial Accounting MTH2xx Requirement (Calculus or Business Calculus)</p>	<p>Prerequisite Course Requirements (21 credits)</p> <p>CIS106: End User Computing ECN201: Principles of Economics (Micro) ECN202: Principles of Economics (Macro) ECN204: Introductory Statistics ACC281: Introduction to Financial Accounting ACC282: Introduction to Managerial Accounting MTH2xx Requirement (Calculus or Business Calculus)</p>
<p>Co-requisite Courses (12 credits)</p> <p>ENL308: Business Writing ECN304: Intermediate Statistics Choice of ECN301, Intermediate Microeconomics, or ECN302, Intermediate Macroeconomics, or ECN305, Managerial Economics, or BUS461, Production and Operations Management ACC283: Accounting Information Systems/Software</p>	<p>Co-requisite Courses (12 credits)</p> <p>ENL308: Business Writing ECN304: Intermediate Statistics Choice of ECN301, Intermediate Microeconomics, or ECN302, Intermediate Macroeconomics, or ECN305, Managerial Economics, or BUS461, Production and Operations Management ACC283: Accounting Information Systems/Software</p>

(Table continued on next page)

Business Core (30 credits)

BUS317: Management Information Systems
 BUS325: Principles of Finance
 BUS335: Principles of Marketing
 BUS345: International Business Environment
 BUS366: Organizational Behavior
 BUS375: Business Law I
 BUS376: Business Law II
 BUS417: Systems Analysis and Design
 BUS475: Strategic Management
One of the following five courses:
 ECN321: Money & Banking
 ECN425: Financial Institutions
 BUS420: Short-term Financial Management
 BUS421: Investment Analysis
 BUS422: Corporate Financial Policy

Upper-level Accounting Courses (25 credits)

ACC385: Intermediate Accounting I
 ACC386: Intermediate Accounting II
 ACC388: Cost Accounting
 ACC389: Accounting Profession Seminar (1 hour)
 ACC485: Federal Income Tax I
 ACC486: Advanced Accounting
 ACC487: Auditing
 ACC488: Federal Income Tax II
 ACC489: Accounting for Not-for-profit Entities

Information Systems/Technology Courses and Electives (19 credits)

CSC120: Introduction to Computer Science
 CSC203: Fundamentals of Computer Science I (4 hrs.)
 BUS464: E-commerce
 Six hours of Business Electives or Internship
 Choice of:
 CIS419: Computer Networks and Internet Applications
 CIS422: Database Management Systems
 CIS427: Project Management

Business Core (30 credits)

BUS317: Management Information Systems
 BUS325: Principles of Finance
 BUS335: Principles of Marketing
 BUS345: International Business Environment
 BUS366: Organizational Behavior
 BUS375: Business Law I
 BUS376: Business Law II
 BUS417: Systems Analysis and Design
 BUS475: Strategic Management
One of the following five courses:
 ECN321: Money & Banking
 ECN425: Financial Institutions
 BUS420: Short-term Financial Management
 BUS421: Investment Analysis
 BUS422: Corporate Financial Policy

Upper-level Accounting Courses (25 credits)

ACC385: Intermediate Accounting I
 ACC386: Intermediate Accounting II
 ACC388: Cost Accounting
 ACC389: Accounting Profession Seminar (1 hour)
 ACC485: Federal Income Tax I
 ACC486: Advanced Accounting
 ACC487: Auditing
 ACC488: Federal Income Tax II
 ACC489: Accounting for Not-for-profit Entities

Criminal Justice Courses (18 hours):

CRJ101: Introduction to Criminal Justice
 CRJ203: The Police Process
 CRJ305: The Adjudication Process

 CRJ304: Investigations

 CRJ---: Fraud Examination (new course)

 CRJ---: Applications of Forensic Accounting (new course)

New York State 150-Hour Degree Program Requirements:

Here we provide background information on the New York State Education Department requirements for 150-hour accounting degree programs. Both the CIS program already approved and this proposed Forensic Accounting program meet these requirements.

- 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 criminal justice courses) totals 106 credit hours. When coupled with the current general education requirements, which approximate a total of 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 11 three credit-hour accounting courses (ACC prefix) and one, 1 credit-hour accounting seminar, for a total of 34 credit hours of accounting coursework. In addition, the two new CRJ courses (Fraud Examination and Applications of Forensic Accounting) are “B” (professional) courses with an accounting emphasis. For purposes of this proposal, we therefore include them under accounting. Thus, we assume a total of 40 accounting hours.
- 3) ***The program must include a minimum of 36 credit hours of required general business coursework:*** The proposed program includes a total of twelve required, 3 credit-hour, business courses (10 BUS prefix, plus ECN304, defined as “Business Statistics” under state law, and the choice of ECN301/302/305 or BUS461, all of which are either BUS courses or applied business topics). Thus we have proposed a program that is at exactly the minimum business credit hours.
- 4) ***The program must include a maximum of 90 credit hours of accounting coursework and general business coursework combined:*** As provided above, the program includes only 76 (40 accounting + 36 business) credit hours of required accounting and general business coursework. This is approximately half of the total program.
- 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 generally considers economics and statistics courses to be included in this category. The minimum “liberal arts and science” coursework requirement is met as follows, for a total of 75 hours:
 - a) General Education program 45 hours
 - b) Economics and Statistics not included above (introductory) 9 hours
 - c) End User Computing, Calculus, and Business Writing 9 hours
 - d) Criminal Justice liberal arts courses 12 hours

Thus, we have met all of the following overall requirements:

- 1) New York State Regulations for programs leading to CPA licensure. (Described above.)
- 2) All of SUNY-Brockport’s requirements for a Bachelor of Science degree, including the minimum of 120 credit hours, all aspects of the General Education program, upper-level credit hours, and a minimum of sixty liberal arts credits. (In fact, because New York’s definition of liberal arts for purposes of registered accounting degrees is more narrow and restrictive than SUNY-Brockport’s, the proposal includes 108 hours of liberal arts courses according to the College’s

definition. This excludes only the 40 hours described under “accounting” courses above and the three-hour Business Writing course, which the State views as liberal arts but the College views as “Professional.”)

- 3) AACSB’s requirement that approximately half of all hours in every program come from outside of the accredited “business unit.” (Here, 45 General Education hours, + 18 Criminal Justice hours, + nine hours from CIS106, MTH201/221, and ENL308, provides 72 hours from outside of the Department. And again, this is directly comparable to the CIS track 150-hour program approved last year by Faculty Senate.)

Resources:

The proposal is revenue-neutral. It will not require any additional resources.

Summary and request:

This proposed degree program has been carefully researched and developed over a two-year period through two Departments. It has been endorsed by all relevant stakeholder groups. It complies with all relevant authoritative bodies.

The Department of Business Administration and Economics, with support of the Department of Criminal Justice, respectfully submits this for your review. We ask that you endorse this proposal and recommend it to the full Faculty Senate.

We thank you in advance for your consideration, and are at your disposal to answer questions.