

7-17-2017

Revision and Relaunch of MS in Accounting

The College at Brockport, College Senate

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The College at
BROCKPORT
STATE UNIVERSITY OF NEW YORK

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Brockport, New York 14420
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senate@brockport.edu
brockport.edu/collegesenate

Resolution **#22 2016-2017**
College Senate

Supersedes Res #: _____

TO: Dr. Heidi Macpherson, College President

FROM: The College Senate: **04/17/17**

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



SUBJ: **Revision and Relaunch of MS in Accounting** (#21_16-17GC)

Signed: *Sharon Lubkemann Allen* Date: 6/19/17
(Sharon Lubkemann Allen, 2016-17 College Senate President)

Please fill out the bottom portion and follow the distribution instructions at the end of this page.

TO: Dr. Sharon Lubkemann Allen, College Senate President

FROM: Dr. Heidi Macpherson, College President

RE: **→** I. Decision and Action Taken on Formal Resolution (circle choice)
a. Accepted - Implementation Effective Date**: Fall 2017
****Implementation of resolution requires final approval from SUNY- State Education Department.** YES NO

Signed: *Eileen Daniel* Date: 6/16/17
(Dr. Eileen Daniel, Vice Provost, The College at Brockport)

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:

Signed: *Heidi Macpherson* Date: 7/17/17
(Dr. Heidi Macpherson, President, The College at Brockport)

DISTRIBUTION:
Upon approval, the College President will forward copies of resolutions to his/her staff who will, in turn, forward copies to their staff. The College Senate Office will post resolutions to the College Senate Web at <http://www.brockport.edu/collegesenate/resolutions>.

**COLLEGE SENATE OFFICE
RESOLUTION PROPOSAL COVER PAGE
DEADLINE FOR SUBMISSIONS: FEBRUARY 28**

Incomplete proposals will be returned and proposals received after the deadline may not be reviewed until next semester.

Routing Number <i>Routing # assigned by Senate Office</i>	#21_16-17GC <i>Use routing number and title in all reference to this proposal.</i>
This Proposal Replaces Resolution	#29 (2004-2005)

INSTRUCTIONS

- Use committee guidelines available at brockport.edu/collegesenate/proposal.html.
- Prepare ONE complete document in **Word format**: include this proposal cover page, proposal, attachments and support letters from your department chair and dean if applicable.
- **Locate the Resolution # and date this proposal will replace at our "Approved Resolutions" page on our Web site.**
- Email completed proposal to senate@brockport.edu. (General Education Proposals and questions go to dlamphro@brockport.edu in the Vice Provost's Office first.)
- Make revisions on the paperwork emailed to you from the Senate office that shows the assigned routing number on top. Submit updated document to senate@brockport.edu.
- Questions? Call the Senate office at 395-2586 or the appropriate committee chairperson.

1. **PROPOSAL TITLE:** Please be somewhat descriptive, ie. *Use a course number and/or title, indicate if for GED code, etc.*

Revision and Relaunch of MS in Accounting

2. BRIEF DESCRIPTION OF PROPOSAL:

The School of Business Administration and Economics ("SOBAE") proposes revising and relaunching the MS in Accounting program ("MSA") and offering it in place of the current MS in Forensic Accounting program. The MSA has been dormant for several years while SOBAE focused its efforts on its MS in Forensic Accounting program. However, a revised MSA will incorporate the best features of both programs. It will be more marketable, appealing to a broader group of students seeking an advanced degree in accounting to fulfill the 150-credit hour education requirement for CPA licensure in New York State. It will be comprised of six accounting courses, rather than the current four, making it a more competitive program. It will also incorporate significant coursework in forensic accounting, which remains a growing area of professional practice, making it distinctive from other regional programs and positioning Brockport to offer, in the near future, a Certificate in Forensic Accounting.

3. **WILL ADDITIONAL RESOURCES AFFECTING BUDGET BE NEEDED?** NO YES **EXPLAIN YES**

4. **DESCRIBE ANY DATA RELATED TO STUDENT LEARNING OUTCOMES ASSESSMENT USED AS PART OF THE RATIONALE FOR THE REQUESTED SENATE ACTION.**

N/A

5. **HOW WILL THIS AFFECT TRANSFER STUDENTS:**

N/A

6. **ANTICIPATED EFFECTIVE DATE:**

Fall 2017

7. **SUBMISSION & REVISION DATES:** PLEASE DATE ALL REVISED DOCUMENTS TO AVOID CONFUSION.

<i>First Submission</i>	<i>Updated on</i>	<i>Updated on</i>	<i>Updated on</i>
2/13/17			

8. **SUBMITTED BY: (contact person)**

<i>Name</i>	<i>Department</i>	<i>Phone</i>	<i>Email</i>
<i>Kari A. Smoker Director of the MS program</i>	<i>School of Business Admin. & Economics</i>	<i>585-395-5518 (office)</i>	<i>ksmoker@brockport.edu</i>

9. **COMMITTEES: (Senate office use only)**

Standing Committee	Forwarded To	Dates Forwarded
<input type="checkbox"/> Executive Committee	Standing Committee	2/14/17
<input type="checkbox"/> Enrollment Planning & Policies	Executive Committee	3/27/17
<input type="checkbox"/> Faculty & Professional Staff Policies	Senate	4/3/17, 4/17/17, 5/1/17
<input type="checkbox"/> General Education & Curriculum Policies	Passed GED's go to Vice Provost	6/16/17, 6/19/17
<input checked="" type="checkbox"/> Graduate Curriculum & Policies	College President	07/19/17
<input type="checkbox"/> Student Policies	OTHER	
<input type="checkbox"/> Undergraduate Curriculum & Policies	REJECTED -WITHDRAWN	

NOTES:

Resolution #22

**State University of New York
The College at Brockport
School of Business Administration and Economics**

To: College Senate
From: The Graduate Committee of the School of Business Administration and Economics
Date: February 13, 2017

Proposal for Revision and Relaunch of MS in Accounting
(currently dormant)

I. INTENT OF THE PROPOSAL

The School of Business Administration and Economics (“SOBAE”) received approval from NYSED for its Master of Science in Accounting (“MSA”) and its Master of Science in Forensic Accounting (“MSFA”) programs in November 2006 and subsequently launched both programs in Fall 2009. However, because of low enrollments, it was decided in Fall 2012 that the MSA would be suspended, allowing total enrollments in the two programs to be combined into a single program and also allowing SOBAE to focus its attention and resources solely on the MSFA. Of the two programs, the MSFA was retained as the program of choice in order to meet the growing demand for forensic accountants and because it provides a focus that was distinctive from the more traditional graduate degrees offered by our regional competitors.

Enrollment in the MSFA has grown to about 25-30 students (part-time and full-time) and some choose it over other regional programs because they are interested in pursuing a career in forensic accounting. There are also employers, such as the New York State Attorney General’s Office, that are interested in placing our MSFA graduates in fraud-related jobs. However, most of our MSFA graduates are hired into more traditional entry-level positions in public accounting. In fact, many of our students choose the program primarily because it is a regionally cost effective means of fulfilling the 150-credit hour education requirement for CPA licensure in New York State and because of the tremendous recruiting opportunities they are afforded through SOBAE.

Many students, including those who choose not to enroll in the program, are critical, however, of the fact that it leads to an advanced degree in accounting and yet so few accounting courses are actually offered (of the ten courses total in the MSFA, only four are in accounting); that the program looks more like an MBA because of the number, and types, of business courses that are required; and that it has a limited focus (of the four accounting courses that are offered, three are in forensic accounting and fraud examination). It is clear that the existing program is no longer

competitive with other graduate programs that have emerged in New York State since the launch of the MSFA.

We propose that, in place of the MSFA, we relaunch a revised MSA that incorporates the best features of both programs. The MSA itself would appeal to a greater number of students who are seeking to fulfill the 150-credit hour education requirement for CPA licensure in New York State and secure a traditional entry level position in public accounting. This would include our own undergraduate accounting students who sometimes choose a second major or simply enroll in any number of other courses to complete 150-credit hours, in lieu of enrolling in our graduate program, because of the limited focus of the program and because of the specific courses that are offered. The specific revisions we propose to the MSA will increase the number of accounting courses from four to six, making it more competitive with other graduate accounting programs in New York State and more appealing to prospective students. Of those six accounting courses, we propose offering three specific courses that will enhance students' knowledge and skillset to better prepare them for the CPA exam and for a career in public accounting.

We also propose that the remaining three accounting courses be the same forensic accounting and fraud examination courses currently offered in the MSFA. Students enjoy the coursework and find the subject matter interesting, and it is a feature that is distinctive from other regional programs. It also provides students who are interested in securing a job in forensic accounting with the foundation they need to enter this rapidly growing profession, and it allows the MSA to be a program of choice for employers seeking those students. It also enhances the skillset of students intending to work in internal audit. Finally, the forensic accounting and fraud examination courses position us in the future to offer a Certificate in Forensic Accounting, which would appeal to those accounting professionals wishing to advance their skillset in this area, and to those candidates seeking CPA licensure who do not need a full 30 credit-hour program in order to fulfill the state licensing education requirements.

In Section II of this proposal, we describe the proposed revisions to the current MSA (there are only three cumulative changes, thus obviating the need for SUNY/SED approval) and provide a side-by-side comparison of the old and new programs as well as descriptions of the three courses, currently offered at Brockport, that are new to the MSA program.

In Section III, we discuss how the proposal reflects the campus-mission focus, addresses program quality, responds to market demands, and compares to other regional programs.

In Section IV, we address resource/staffing issues. We specifically address the fact that no additional resources, facilities, or non-teaching staff are needed to implement the program, and that there are no cooperating departments, agencies, institutions, etc.

Finally, in Appendix A, we attach letters of support from the Dean of the Graduate School, the Dean of the School of Business Administration and Economics, the Chair of the Accounting, Economics and Finance Department, and the Chair of Business Administration.

II. PROPOSED REVISIONS TO THE MSA PROGRAM; SIDE-BY-SIDE COMPARISON OF THE OLD AND NEW MS PROGRAMS, AND DESCRIPTIONS OF NEWLY ADDED COURSES.

As explained in in Section I, we propose increasing the number of accounting courses in the MSA program from a total of four to six. This would be accomplished by 1) dropping the *Advanced Managerial Accounting*, *Entrepreneurship*, and *Economic Analysis for Managers* courses; and 2) replacing them with courses currently taught in the MSFA, specifically, *Selected Topics in Forensic Accounting*, *Fraud Examination*, and *Case*

Studies in Forensic Accounting. These specific changes are reflected in the following side-by-side comparison of the “old” and “new” MSA programs:

<u>Current MSA Courses</u> <u>(3 credits each)</u>		<u>Revised MSA Courses</u> <u>(3 credits each)</u>	
<u>ACC</u> <u>620</u>	Advanced Topics in Financial Accounting Reporting	<u>ACC</u> <u>620</u>	Advanced Topics in Financial Accounting Reporting
<u>ACC</u> <u>640</u>	Advanced Managerial Accounting	-	-
<u>ACC</u> <u>650</u>	Advanced Topics in Federal Taxation	<u>ACC</u> <u>650</u>	Advanced Topics in Federal Taxation
<u>ACC</u> <u>660</u>	Advanced Topics in Audit and Assurance Services	<u>ACC</u> <u>660</u>	Advanced Topics in Audit and Assurance Services
-	-	<u>ACC</u> <u>680</u>	Selected Topics in Forensic Accounting
-	-	<u>ACC</u> <u>681</u>	Fraud Examination
-	-	<u>ACC</u> <u>682</u>	Case Studies in Forensic Accounting
<u>BUS</u> <u>617</u>	Management Information Systems	<u>BUS</u> <u>617</u>	Management Information Systems
<u>BUS</u> <u>625</u>	Corporate Finance	<u>BUS</u> <u>625</u>	Corporate Finance
<u>BUS</u> <u>661</u>	Decision Analysis	<u>BUS</u> <u>661</u>	Decision Analysis
<u>BUS</u> <u>663</u>	Entrepreneurship	-	-
<u>BUS</u> <u>676</u>	Selected topics in Business and Criminal Law	<u>BUS</u> <u>676</u>	Selected topics in Business and Criminal Law
<u>ECN</u> <u>605</u>	Economic Analysis for Managers	-	-
	<u>Total Credits: 30</u>		<u>Total Credits: 30</u>

Course descriptions for the three new courses (currently taught in the MSFA) are as follows:

- ❖ **ACC680, Selected Topics in Forensic Accounting:** Topics to be covered include computer crimes, disputes, expert witnessing, and interviewing skills. *Three credits, offered every Fall Semester. Prerequisite: Intermediate Accounting II at the 3xx level. Three credits Offered every fall semester*
- ❖ **ACC681, Fraud Examination:** This course examines the area of occupational fraud and abuse. Topics include the fraud triangle, fraud prevention and detection, investigation methods and fraud schemes associated with financial statement fraud, asset misappropriation, and corruption. Case studies will be used extensively. *Three credits, offered every Fall Semester. Prerequisite: Undergraduate Course in Intermediate Accounting II at the 3xx level. Three credits, offered every fall semester.*
- ❖ **ACC682, Case Studies in Forensic Accounting:** This course uses cases to develop a greater understanding of the entire field of forensic accounting and fraud examination based on the knowledge obtained in the prerequisite courses. Case studies are used extensively. Students will prepare a fraud report and develop interviewing skills. *Prerequisites: ACC 680 and ACC 681. Three credits, offered every spring semester.*

III. HOW THE PROPOSAL REFLECTS THE CAMPUS MISSION-FOCUS, ADDRESSES PROGRAM QUALITY, RESPONDS TO MARKET DEMANDS, AND COMPARES TO OTHER REGIONAL PROGRAMS

The proposal is in line with the campus' mission-focus, creates a quality program, and responds to market demands of both students and employers. It remains competitive with other regional programs.

A. HOW DOES THE PROPOSAL REFLECT THE CAMPUS MISSION-FOCUS?

The proposal for the new MSA is in line with the campus mission-focus. The College at Brockport's current and proposed mission statements are as follows (emphasis added):

Current Mission Statement

The State University of New York College at Brockport:

- is committed to **providing a** liberal arts and **professional education**—at both the undergraduate *and graduate level*—**for those who have the necessary ability and motivation to benefit from high quality public higher education;**
- **has the success of its students as its highest priority, emphasizing student learning, and encompassing** admission to graduate and professional school, **employment**, and civic engagement in a culturally diverse society and in globally interdependent communities; and
- is committed to advancing teaching, scholarship, creative endeavors, and service to the College community and the greater society by supporting the activities of an outstanding faculty and staff.

Proposed Mission Statement

The State University of New York College at Brockport is dedicated to:

- ***Providing*** an exemplary undergraduate and ***graduate public education through*** integrated liberal arts and ***professional programs***.
- ***Cultivating in students the skills and knowledge, critical inquiry*** and creative innovation, intercultural competence ***and resilience necessary to transform our society***.
- Supporting its faculty and staff in their pursuit of excellence in teaching, scholarship, creative endeavors, service and engagement in the college and global community.

The new MSA is a professional graduate degree program that cultivates in students the skills, knowledge, and critical inquiry that prepare them well for a professional career in accounting. Employment prospects for our accounting students remain very strong, and the recruiting opportunities through SOBAAE are robust. The success of our students remains our highest priority, as demonstrated by our commitment to student learning, professional development, and job placement, all of which are discussed more fully below (Section III.B). For these reasons, the new MSA reflects the campus mission-focus.

B. HOW DOES THE PROPOSAL ADDRESS PROGRAM QUALITY?

The new MSA will further enhance the graduate education we currently offer to our students through the MSFA, and the success of our students will remain our highest priority, as demonstrated by our commitment to student learning, professional development, and job placement. As a program of SOBAAE, the MSFA undergoes rigorous evaluation on a regular, periodic basis by the Association to Advance Collegiate Schools of Business (“AACSB”), SOBAAE’s accrediting body. AACSB accreditation is the global benchmark of quality and is most widely sought after by business schools. It places SOBAAE amongst the less than five percent of institutions that have earned this achievement worldwide.

In order to maintain its accreditation, SOBAAE is committed to assurance of learning, in which student learning in the MSFA is assessed on a regular, periodic basis (currently, every two years) and improvements are then implemented to the curriculum to improve student learning. In relaunching the revised MSA, SOBAAE’s Graduate Committee will adopt new student learning goals and objectives and incorporate the same assurance of learning processes that are currently in place for the MSFA.

Graduate students in the new MSA will also receive the same professional development opportunities and job placement services that all of our accounting students receive through SOBAAE’s Center for Student Success. This includes writing resumes that are specific to the accounting industry, participating in mock interviews with accounting professionals from the community, attending the highly successful Accounting Recruiting and Networking Event (ARNET) held every September, recruiting every fall with more than 20 public accounting and wealth management firms that hire our students year after year, and spring recruitment with a growing number of employers from the private sector. For those entering public accounting, the MSA faculty will continue to provide guidance and teaching that prepares them to be successful on the CPA exam and in their profession. In particular, the increase in the number of accounting courses from four to six will help prepare students to meet these challenges with even greater success.

C. HOW DOES THE PROPOSAL RESPOND TO MARKET DEMANDS? HOW DOES THE PROGRAM COMPARE TO OTHER REGIONAL PROGRAMS?

As explained in Section I, The new MSA will offer even greater appeal to both students and employers. Many of our students choose graduate study at Brockport primarily because it is a regionally cost effective means of fulfilling the 150-credit hour education requirement for CPA licensure in New York State and because of the tremendous recruiting opportunities afforded through SOBAAE. More than 20 public accounting and wealth management firms, and a growing number of private sector firms, hire our students year after year. Students wishing to work in public accounting are particularly marketable, securing entry level jobs in Upstate New York with starting salaries in the \$45,000-50,000 range.

The new MSA will retain, however, three courses in forensic accounting and fraud examination that will not only help prepare students, generally, for a professional career in accounting but also provide a solid foundation for those students wishing to secure jobs in forensic accounting, fraud prevention, and internal audit. Currently, there are employers that are interested in securing our students as interns and permanent hires in these types of positions, and a growing number of public accounting firms are launching forensic accounting divisions. Employers that are interested in hiring our students include the New York State Attorney General’s Office, a forensic accounting firm started by an alumna of our MFA, and a firm in Buffalo that does valuation work for assets seized by the Federal Bankruptcy Court Trustee. At least two regional public accounting firms now have forensic accounting divisions, and one of these divisions is headed by a Brockport alumnus.

Regionally, the new MSA is a competitive program. The following is a list of regional institutions and the programs they offer:

<u>Institution</u>	<u>Public or Private</u>	<u>Program</u>
Canisius College	Private	MS in Forensic Accounting
Nazareth College	Private	MS in Accounting
Rochester Institute of Technology	Private	MBA (with accounting track) and MS in Accountancy
St. John Fisher College	Private	MBA (with accounting track)
SUNY Albany	Public	MS in Accounting and MS in Forensic Accounting
SUNY Buffalo	Public	MS in Accounting
SUNY Geneseo	Public	MS in Accounting

In the Greater Rochester area, SUNY Brockport is the only public institution that can offer accounting students a more cost effective means of fulfilling the 150-credit hour education requirement for CPA licensure in New York State. By revising and relaunching the MSA, Brockport will cast a wider net, appealing to more students who are seeking a traditional entry level position in public accounting and who might shy away from a program narrowly focused in forensic accounting. However, by retaining coursework in forensic accounting, it remains distinctive from other regional programs, provides students with the foundation they need to enter this rapidly growing profession, and allows the MSA to be a program of choice for employers seeking these students. It also positions SOBAAE in the future to offer a Certificate in Forensic Accounting.

IV. RESOURCE AND STAFFING ISSUES

The new MSA will require no more campus resources than the current MSFA. It will be implemented in place of the current program and will not rely on any specialized services offered by Drake Library or by Academic Computing Services. Currently, all MSFA courses are taught in a classroom and/or in a computer lab in Hartwell Hall.

While the new MSA offers six accounting courses in place of the MSFA's four, it also includes two fewer business courses. It is not anticipated that the new MSA will increase the overall need for staffing in SOBAAE. To the extent that additional adjunct staffing may be needed to cover two additional accounting courses, the program revisions will free two members of the business faculty to cover other course sections currently taught by adjuncts in SOBAAE.



To: College Senate Graduate Curriculum Committee
From: Thomas Hernandez, PhD, Interim Dean of The Graduate School
Kathleen H. Groves, Executive Director, The Graduate School
Date: February 8, 2017
Re: Proposal for Revision and Reactivation of the MS in Accounting

Handwritten signatures in blue ink. The first signature is for Thomas Hernandez and the second is for Kathleen H. Groves.

We write to offer our strong support for the Department of Business Administration's proposal for changes to and reactivation of its Master of Science in Accounting. These changes will provide an opportunity for enrollment growth in the program while retaining a focus on forensic accounting. The proposed changes will make the graduate accounting program more appealing to prospective students and better prepare them for the CPA exam.

Faculty in the Department of Business Administration have approved the proposed program. It will provide academic rigor and deliver a quality curriculum that will result in competent candidates for a career in public accounting.



The College at
BROCKPORT
STATE UNIVERSITY OF NEW YORK

School of Business Administration and Economics
Office of the Dean

December 10, 2016

To: Kari Smoker, Graduate Studies Committee

From: Dr. Joy Bhadury, Dean

Re: Proposal for Revision of Master of Science in Accounting

I have reviewed the proposal for revising the Master's program in Accounting. I endorse this program which originated with the faculty, and has been approved by the School's Graduate Studies Committee and endorsed by the Department Chair.

The proposed changes should help us achieve the primary goal behind the revision: grow enrollments in the program with well-prepared students while retaining our niche in Forensic Accounting.

Finally, I have been assured by the Department Chair that no additional resources are required for the proposed program.

I therefore fully support this proposal.

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The College at
BROCKPORT
STATE UNIVERSITY OF NEW YORK

School of Business Administration and Economics

November 29, 2016

Prof. Kari Smoker
Graduate Committee
Accounting, Economics, Finance Department

Dear Kari:

I am pleased to support the proposal for revision to the existing MS in Forensic Accounting. In my opinion, the changes will benefit the Department and the School, and should help move us forward by attracting a broader pool of better-qualified candidates.

I thank you and the committee for your hard work on this revision. Best wishes for success and please let me know if I can help in any way.

Sincerely,

James J. Cordeiro, PhD

Professor and Chair: Accounting, Economics, Finance
School of Business Administration & Economics

cc: Dean Joy Bhadury



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The College at
BROCKPORT
STATE UNIVERSITY OF NEW YORK

School of Business Administration and Economics

12/9/2016

To: Faculty Senate Graduate Curriculum Committee

From: Dr. Lerong He, Chair, Department of Business Administration

Date: 12/9/16

Re: Proposal for Revision of the MS. in Accounting Degree

I am writing to strongly support the revision of the MS in Accounting Program as the chair of the Department of Business Administration in the School of Business Administration & Economics. The accounting area faculty and the graduate committee have intensively consulted with me over the past few months to develop this proposal. I believe the proposed revision will provide Brockport graduate students better learning opportunity and may open up new career paths in accounting for them. The proposed revision does not impose additional resource requirement on my department. Overall, I believe our students are able to significantly benefit from this revision. Please feel free to contact me if you have additional questions.

Sincerely,

Lerong He

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