

**PROPOSAL TO CREATE NEW EMPHASES IN THE MASTER OF ACCOUNTANCY:
1) TAXATION AND 2) AUDIT AND ASSURANCE**

The Master of Accountancy degree requires 30 semester credits beyond the bachelor's degree, and is designed to meet the 150-credit requirement for taking the CPA examination in Idaho. Completion of this degree qualifies students to enter the public accounting profession in auditing, tax, or other positions ultimately requiring a CPA license.

Students seeking the M.Acct. degree will develop a degree plan in consultation with their advisors, complete at least 30 credits of course work, and successfully complete a comprehensive paper and portfolio.

If a student has earned a BS in Accounting (or equivalent), the required courses include:

ACCT 586	Contemporary Management Accounting Issues	3
ACCT 590	Advanced Auditing Seminar	3
ACCT 592	Financial Accounting and Reporting Seminar	3
Select two courses from the following:		6
ACCT 515	Advanced Financial Accounting & Reporting	
ACCT 521	Accounting Data Analytics	
ACCT 530	Accounting for Public Sector Entities	
ACCT 550	Fraud Examination	
ACCT 561	Comparative Accounting Theory	
ACCT 584	Federal Taxation of Entities	
ACCT 585	Estate and Elder Planning	
ACCT 598	Internship (Max 3 credits)	
ACCT 599	Non-thesis Master's Research (Max 6 credits)	
Additional 15 credits from approved courses		15
Total hours		15 30

Taxation Emphasis

General Master of Accountancy requirements apply. A total of 30 credits is required for this degree. A Taxation Emphasis is available by completing four courses from the following: 12

ACCT 584	Federal Taxation of Entities	
ACCT 585	Estate and Elder Planning	
ACCT 598	Internship (Max 3 credits)	
ACCT 504	International Taxation	
ACCT 504	State and Local Taxation	
BLAW 425	Business Law of Entities	
<u>Additional 9 credits are chosen from approved courses 9</u>		

Audit and Assurance Emphasis

General Master of Accountancy requirements apply. A total of 30 credits is required for this degree. An Audit and Assurance Emphasis is available by completing four courses from the following: 12

ACCT 521	Accounting Data Analytics
ACCT 550	Fraud Examination
ACCT 590	Advanced Auditing Seminar
ACCT 598	Internship (Max 3 credits)
ACCT 504	Forensic Accounting
MIS 453	Database Design
MIS 455	Database Management for Big Data
Additional 9 credits are chosen from approved courses 9	

In addition students must have taken at least one US tax class, and at least one Business Law class at the upper-division undergraduate level or at the graduate level. ~~An additional 15 credits are chosen from approved options.~~ Those electing the thesis option include 6 credits of [ACCT 500](#) in the additional 15 credits (must still complete comprehensive paper and portfolio).

If a student has not earned a BS in Business (or equivalent), in addition to the above mentioned courses, the student must take or have taken at least 24 credits of business, economics, statistics, and business law courses at the undergraduate level or at the graduate level. These courses must include at least two business disciplines (e.g. management, marketing, and finance).

Rationale: ACCT 561 Comparative Accounting Theory and ACCT 521 Accounting Data Analytics are current and relevant courses that are appropriate to be taken as accounting electives in the MACCT program.

ACCT 561 and ACCT 521 have been offered for several years, therefore no additional resources are needed.

Since the courses are electives the learning objectives will not be assessed for all MACCT students at the program level. Note that the course learning objectives are assessed at the course level by the accounting faculty member teaching the course.

Taxation Emphasis; and Audit and Assurance Emphasis:

The Accounting Department faculty with the support of the Accounting Advisory Board is requesting two emphases in the Master of Accountancy degree: Taxation; Audit and Assurance. The emphasis in Taxation will provide in-depth knowledge of taxation and estate planning issues and related accounting issues. The emphasis in Audit and Assurance will provide accounting graduates in gaining in-depth knowledge of audit and fraud examination issues and procedures and related accounting issues. The Program Component (Group B) Request Short Form has been submitted.

Two additional taxation courses and one audit/assurance related courses will need to be offered at \$6,000.00 per course plus fringe benefits of \$1,554 per year, for a total of \$22,662.00. Fees received from summer school courses will be used to pay for the additional instruction costs. It is expected that additional revenue will be earned from undergraduate and MACCT students as well as law students who take the additional courses during the summer session.

The advising function for the proposed emphases will be performed by the major professors and will not require additional resources.

Assessment of emphases:

The Accounting faculty will assess the professional tax and audit knowledge in the specific courses in the respective emphasis using direct measures of exams, papers, and/or projects. They will analyze the results and report their findings and recommendations to the Accounting Department Head at the end of each semester. Note that the other learning goals (general accounting knowledge; critical thinking and ethical critical thinking and research skills; written and oral communication skills; clarify purpose and perspective; and teamwork and leadership) will remain the same for all of the MACCT students at the overall MACCT program level.

PROGRAM COMPONENT (Group B) OR NON-SUBSTANTIVE MINOR REQUEST FORM (Short Form)

Instructions: Please use one form for each request/action. Clearly mark all changes using either (1) Track Change or (2) strikethroughs for deletions and underlines for additions. Following the approval of the appropriate college curriculum committee, the **department chair** will e-mail the completed form to gracemiller@uidaho.edu.

Deadline: This form must be submitted by October 1 for inclusion in the next available General Catalog and to be available for scheduling beginning with the next summer session.

When applicable, a Curriculum Change Form and Course Approval Forms must accompany the short form.

Submission Information

This section must be completed

Dept Chair Name:	Marla A. Kraut	Email:	marlam@uidaho.edu
College:	College of Business and Economics		
Department/Unit:	Department of Accounting		
Dept/Unit Approval Date:	May 2, 2018	Vote Record:	6 For, 0 Against, 1 Abstention
College Approval Date:	Sep 28, 2018	Vote Record:	19-0
Primary Point of Contact:	Marla A. Kraut	Email:	marlam@uidaho.edu
Briefly describe the change you are requesting:	Offer two emphases in the Master of Accountancy degree: Taxation; Audit and Fraud Examination.		

What is the financial impact of the requested change?

Greater than \$250,000 per FY:	<input checked="" type="checkbox"/>	Less than \$250,000 per FY:	<input type="checkbox"/>
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****Note: If financial impact is greater than \$250,000, you must complete a Program Proposal form.**

Describe the financial impact: Two additional taxation courses and one audit/fraud examination related courses will need to be offered at \$6,000.00 per course plus fringe benefits of \$1,554 per year, for a total of \$22,662.00. Fees received from summer school courses will be used to pay for the additional instruction costs. It is expected that additional revenue will be earned from undergraduate and MACCT students as well as law students who take the additional courses during the summer session.

The advising function for the proposed emphases will be performed by the major professors and will not require additional resources.

Rationale for Program Component Request or Name Change

This section must be completed

Explain the change you are requesting, and provide a rationale for this request. Include an explanation of how the department will manage the added workload for a new program component; describe whether the program component curriculum and admissions requirements remain the same; describe the rationale for a name change or degree designation change, if applicable.

The Accounting Department faculty with the support of the Accounting Advisory Board is requesting two emphases in the Master of Accountancy degree: Taxation; Audit and Fraud Examination. The emphasis in Taxation will provide in-depth knowledge of taxation and estate planning issues and related accounting issues. The emphasis in Audit and Fraud Examination will provide accounting graduates in gaining in-depth knowledge of audit and fraud examination issues and procedures and related accounting issues.

Offering the MACCT Taxation Emphasis should increase enrollments (UI Strategic Plan Goal #3 Transform Objective A). Note that most national CPA firms pay up to \$10,000 additional compensation for graduates with a taxation emphasis in a master's program. Several BYU-ID accounting students have told the Accounting Department Head that they chose Boise State University because it has a tax emphasis, but would have chosen to attend UI if we offered the emphasis. The following peer institutions also offer a taxation emphasis or option in their graduate accounting program: Gonzaga, University of Washington, and University of Oregon. Idaho State University offers a Master in Taxation. Some of the UI Law School faculty members think the MACCT Taxation Emphasis would be an opportunity for the Concurrent JD/MACCT students.

The admission requirements and the program component curriculum for the Master of Accountancy program will remain the same. The 12 credits of each emphasis will be part of the electives in the general MACCT curriculum. The total 30 credits requirement for the MACCT degree will remain the same.

The proposed emphases will include existing courses from the existing MACCT program and two additional courses in taxation and one in audit/fraud examination area. As stated previously, the costs of instruction for the courses will be covered by summer school fees.

Name or Degree Change Only Requests

Leave blank if not making a name and/or degree change only request

This section to be completed **ONLY** for changes to the name of: degree, major, minor, option, emphasis, certificate, teaching endorsement.

Current Name:	
New Name:	
Current Degree:	
New Degree:	
Other Details:	
Effective Date:	

Please indicate if any course or curriculum changes are occurring as a result of this name or degree change request: Yes No
 If there are accompanying curriculum or course changes, complete the next section and attach the curriculum and/or course forms.

****Note:** A substantive change to a program degree, major, or program component may require a program proposal form.

Please indicate whether 25% or more of the program learning outcomes are changing: Yes No

****Note:** If you answered YES to this question, complete the table below:

	List Old Learning Outcomes	New Learning Outcome, if changed <i>(if no change, write N/A and move to next outcome)</i>	New Direct Measure <i>(list student work product and explain how it will be evaluated)</i>	Have you updated the assessment cycle to include this change? <i>(yes/no)</i>
SLO#1	MACCT students will acquire advanced accounting knowledge to prepare them for the accounting profession or further graduate work.	N/A		
SLO#1A – For Taxation Emphasis	N/A	MACCT students will acquire advanced knowledge of taxation issues, tax law, and regulations to prepare them to be a successful tax professional.	Research papers in each emphasis course. The knowledge will be evaluated by the faculty member.	no
SLO#1B – For Audit and Fraud Examination Emphasis	N/A	MACCT students will acquire advanced knowledge of audit issues and principles to prepare them to be a successful audit professional.	Final exams in each emphasis course. The knowledge will be evaluated by the faculty member.	no
SLO#2	Critical Thinking, Ethical Problem Solving, and Research Skills	N/A		
SLO#3	Professional Oral and Written Communication Skills	N/A		
SLO#4	Relationship development and appreciation of global perspectives	N/A		
SLO#5	Teamwork and leadership skills	N/A		

Program Component Request

Leave blank if not adding, discontinuing, or modifying a program component. Program components consist of option, emphasis, minor, academic certificate less than 30 credits, or teaching endorsement

Clearly mark all changes to existing program components by using either (1) Track Change or (2) strikethroughs for deletions and underlines for additions. A curriculum change form and/or course approval forms associated with this request are required to be submitted with this short form.

X	Create New		Discontinue	Implementation Date:	Fall 2019		
X	Graduate Level		Undergraduate Level	Law Level	Credit Requirement:		
Are new courses being created: (circle your response)				No	<u>Yes</u>	If yes, how many courses will be created:	2

If the request is for an option or emphasis, enter the associated major and degree:

Major:	Master of Accountancy	CIP Code:520301	Degree:	Accountancy
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Enter the name of the program component in the appropriate row:

Option:	
Emphasis:	Taxation; Audit and Fraud Examination
Minor:	
Academic Certificate less than 30 credits:	
Teaching Endorsement (Major/Minor):	

Provide a summary/description of the program component using 50 words or less:

The Master of Accountancy degree requires 30 credits beyond the bachelor's degree. The Taxation Emphasis is available by completing four courses in taxation, business law, or internship. The Audit and Fraud Examination Emphasis is available by completing four courses in audit, fraud examination, data analytics, or internship.

Planning on offering the 2 new courses as Accounting 504 for 3 semesters. Courses planned will be: State and Local Taxes; International Tax.

Learning Outcomes and Assessment Information

This section must be completed if program component request section is completed

1. List the intended learning outcomes for the program component. Use learner centered statements that indicate what will students know, be able to do, and value or appreciate as a result of completing the program:
<p>Learning Goal #1 - Professional Accounting Knowledge:</p> <p>For the Taxation Emphasis: MACCT students will acquire advanced knowledge of taxation issues, tax law, and regulations to prepare them to be a successful tax professional.</p> <p>For the Audit and Fraud Examination Emphasis: MACCT students will acquire advanced knowledge of audit issues and principles to prepare them to be a successful audit professional.</p> <p>Note that the other learning goals (general accounting knowledge; critical thinking and ethical critical thinking and research skills; written and oral communication skills; clarify purpose and perspective; and teamwork and leadership) will remain the same for all of the MACCT students at the overall MACCT program level.</p>
2. Describe the assessment process that will be used to evaluate how well students are achieving the intended learning outcomes of the program component:
<p>The Accounting faculty will assess the professional tax and audit knowledge in the specific courses in the respective emphasis using direct measures of exams, papers, and/or projects. They will analyze the results and report their findings and recommendations to the Accounting Department Head at the end of each semester.</p>
3. How will you ensure that the assessment findings will be used to improve the program?

The results of the assessment findings will be reported to the Accounting faculty and Accounting Advisory Board annually by the Accounting Department Head. The Accounting faculty with input from the Accounting Advisory Board will discuss the results at the fall meeting to develop recommendations to individual courses and the program as a whole to improve student learning.

4. What direct and indirect measures will be used to assess student learning?

Direct measures will include course embedded exams, papers, and projects and MACCT Portfolio Paper at the end of the student's program.

Indirect measures will include graduating student survey, Accounting Advisory Board discussions, focus groups, and alumni survey.

5. When will assessment activities occur and at what frequency?

Direct measures occur continuously within the semester.

Indirect measures occur annually (except for the alumni survey which occurs every five years).

Distance Education Availability

This section must be completed if program component request section is completed

To comply with the requirements of the Idaho State Board of Education (SBOE) and the Northwest Commission on Colleges and Universities (NWCCU), the University of Idaho must declare whether 50% or more of the curricular requirements of a program may be completed via distance education. **If the program component is to be offered via distance education, additional or different formwork may be required.** Contact provost@uidaho.edu for assistance.

The U.S. Department of Education defines distance education as follows:

Distance education means education that uses one or more of the technologies listed below to deliver instruction to students who are separated from the instructor and to support regular and substantive interaction between the students and the instructor, either synchronously or asynchronously. The technologies may include--

- (1) The internet;
- (2) One-way and two-way transmissions through open broadcast, closed circuit, cable, microwave, broadband lines, fiber optics, satellite, or wireless communications devices;
- (3) Audio conferencing; or
- (4) Video cassettes, DVDs, and CD-ROMs, if the cassettes, DVDs, or CD-ROMs are used in a course in conjunction with any of the technologies listed in paragraphs (1) through (3).

Can 50% or more of the curricular requirements of this program component be completed via distance education?	Yes*		No	X
*If Yes, can 100% of the curricular requirements of this program component be completed via distance education?	Yes		No	

Geographical Area Availability

This section must be completed if program component request section is completed

Identify the geographical area(s) this program component can be completed in:

Moscow	X		
Coeur d'Alene			
Boise*			
Idaho Falls*			
Other**		Location(s):	

*Note: Programs offered in locations other than Moscow may require additional formwork from the State Board of Education. Contact the Office of the Provost and Executive Vice President for additional information.

**Note: If Other is selected, identify the specific area(s) this program component will be offered.