



**SUNY
BROCKPORT**

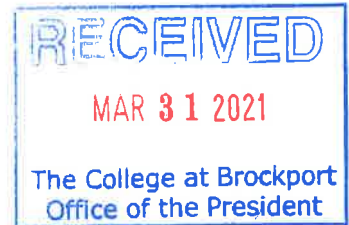
350 New Campus Dr
Brockport, NY 14420
senate@brockport.edu

**Resolution # 07 2020-21
College Senate**

Supersedes Resolution #

To: Dr. Heidi Macpherson, College President
From: Cathy Houston-Wilson, College Senate President
Re:

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



SUBJ: MS in Accounting Course Requirement Substitution (#11_20-21 GC)

Signed: Cathy Houston-Wilson Date: 3/31/21
(Dr. Cathy Houston-Wilson, 2020-2021 College Senate President)

Implementation of resolution requires final approval from:

SUNY Yes No **NYS Dept of Education** Yes No

Signed: Eileen Daniel Date: 4-1-21
(Dr. Eileen Daniel, Vice Provost, SUNY Brockport)

Decision and Action Taken on Formal Resolution (circle choice below)

- a. Accepted
- b. Deferred for discussion with the Faculty Senate
- c. Unacceptable for the reasons contained in the attached explanation.

Signed: Heidi Macpherson Date: 4/20/2021
(Dr. Heidi Macpherson, College President, SUNY Brockport)

Implementation Effective Date: Fall 2021

DISTRIBUTION:

The College Senate President will forward the signed resolution to the Vice Provost for determination as to whether the implementation of the resolution requires final approval from SUNY and/or the State Education Dept. The Vice Provost will then sign and forward the resolution with that designation to the College President. Upon approval, the College President will forward the resolution to an Administrative Assistant who will distribute the final resolution to the Senate Office. The Senate Office will scan the resolution and send to the Coordinator of Digital Commons where it will be posted to https://digitalcommons.brockport.edu/senate_resolutions/

**COLLEGE SENATE OFFICE
RESOLUTION PROPOSAL COVER PAGE**

DEADLINE FOR SUBMISSIONS: January 31

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

See <https://brockport.edu/support/legis/senate-proposals.html> for full details.
Complete this cover page. Email it along with all relevant files (individual docx or pdf files) to senate@brockport.edu. Your proposal will be made into an ADA compliant PDF, will receive page numbering and a routing number, and will be forwarded onto the appropriate committee chair(s).

Routing Number	11_20-21GC
This Proposal Replaces Resolution	
Revision Date(s)	11/03/2020
Anticipated Effective Date:	8/24/2021

Title of Proposal in Title Style

MS in Accounting Course Requirement Substitution

Brief Description of Proposal

Replace ACC 682, Case Studies in Forensic Accounting with ACC 669, Seminar in Accounting

Budgetary Resources Needed

No-additiorinal resource requirements are anticipated.

Student Learning Outcomes Assessment Data

In line with Assurance of Learning protocols of School of Business and Management

Effect on Transfer Students

None. Graduate program

Proposer Information

Keith Donnelly, Director, MS Accounting, Accounting, Economics and Finance. Phone: 395-2136.

Senate Office Use Only

Standing Committee	Forwarded To	Dates Forwarded
Executive Committee	Standing Committee	
Engagement & Enrollment Planning & Policies	Executive Committee	
Faculty & Professional Staff Policies	Senate	
General Education & Curriculum Policies	Passed GED's go to Vice Provost	
Graduate Curriculum & Policies	College President	
Student Policies	OTHER	
Undergraduate Curriculum & Policies	REJECTED -WITHDRAWN	
NOTES:		

Rationale

There is a consensus effort to move the MS Accounting program from a specialized Forensic Accounting program to a more general CPA readiness program. The decision is primarily enrollment driven.

The replacement will not lead to any change in total number of credits for the degree or to any additional pre-requisites.

Program Requirements Total Credits (30 credits)

Students in this program pursue a Master of Science degree and must meet the College's standards for graduate studies.

Credits earned in baccalaureate-level courses are not applicable in meeting graduate degree requirements. The Master of Science in Accounting program requires the successful completion of 30 graduate credits.

The six required accounting courses (ACC) plus must be taken at Brockport. Transfer credit up to 12 credits may be granted for the business-related coursework (BUS) plus.

Side by Side Comparison

Existing Program Requirements	Proposed Program Requirements
<p>Required Courses Offered in the Fall (12 Credits)</p> <ul style="list-style-type: none"> • ACC 585 Principles of Forensic Accounting • ACC 591 Law of Accounting • BUS 611 Management Information Systems • BUS 616 Business Law for Executives 	<p>Required Courses Offered in the Fall (12 Credits)</p> <ul style="list-style-type: none"> • ACC 620 Principles of Forensic Accounting • ACC 621 Fraud Examination • BUS 611 Management Information Systems • BUS 616 Business Law for Executives
<p>Required Courses Offered in the Winter (3 Credits)</p> <ul style="list-style-type: none"> • ACC 659 Advanced Taxation 	<p>Required Courses Offered in the Winter (3 Credits)</p> <ul style="list-style-type: none"> • ACC 630 Advanced Taxation
<p>Required Courses Offered in the Spring (12 Credits)</p> <ul style="list-style-type: none"> • ACC 620 Advanced Topics in Financial Accounting Reporting • ACC 660 Advanced Auditing and Assurance • ACC 624 Tax Analysis and Estimation • BUS 625 Corporate Finance for Managers 	<p>Required Courses Offered in the Spring (12 Credits)</p> <ul style="list-style-type: none"> • ACC 620 Advanced Topics in Financial Accounting Reporting • ACC 660 Advanced Auditing and Assurance • BUS 661 Decision Analysis • BUS 625 Corporate Finance for Managers
<p>Required Courses Offered in the Summer (3 credits)</p> <ul style="list-style-type: none"> • BUS 617 Professional Studies 	<p>Required Courses Offered in the Summer (3 credits)</p> <ul style="list-style-type: none"> • ACC 669 Seminar in Accounting
<p>Total Credit Hours: 30</p>	<p>Total Credit Hours: 30</p>

Mission, Market and Quality

In line with shifting demographics, we are consciously trying to respond to declining enrollments in our program by shifting the program to a generalist focus from a forensic accounting focus. The MS program mission is aligned with the College through the School of Business and Management (SOBAM) mission. The MS in Accounting program has to adhere to all assessment protocols laid out by the accrediting body of SOBAM, the AACSB.

Course Description

Seminar in Accounting, ACC 669

Every Spring

Required Materials: Dependent on instructor

Recommended Materials: Dependent on instructor

Course Student Learning Outcomes:

At the conclusion of the course, the student will be able to demonstrate an understanding of recent developments in the area of accounting.

Outline and Sequence of Course Content:

Addresses recent developments in the area of accounting. Includes a review of recent literature, analysis of cases and situations, and use of software packages as appropriate. Topics rotate, so students should check with instructor to confirm interest in the subjects to be addressed.

Prerequisites: Undergraduate courses in Auditing at the 400 level with a C or better, Intermediate Accounting II at the 300 level with C or better, Federal Taxation at the 300 or 400 level with a C or better, and Accounting Information Systems with C or better.

Learning Experiences/Assignments: Will be selected by instructor

Methods for Evaluation: (include whether a certain grade is needed to pass the class)

This is a grad level special topics course and the evaluation will be determined by the instructor.

Course Sequence

Please refer to the Side by Side comparison on previous page.

Staffing

We are replacing one course with another and not affecting total number of credits, there are not new staffing or resource requirements.



The College at
BROCKPORT
STATE UNIVERSITY OF NEW YORK

School of Business Administration and Economics

Dr. Matthew Althouse, Chair
Graduate Curriculum Committee
College Senate
SUNY - Brockport
Brockport, NY 14420

Dear Dr. Althouse,

I am writing this letter in support of the revision of the MS in Accounting program. Because of a sustained demographic shift and nationwide trends, the program faces declining enrollments. To broaden the appeal of the program to a wider audience, the focus of the program is being shifted from a specialized forensic accounting program to a broader general accounting program.

As the revision does not affect other departments, no other letters were sought, or provided.

I am confident that with the proposed revision we will be able to attract a wider variety of students.

Please do not hesitate to contact me if there are any questions. I appreciate the time your committee is devoting to the review of the proposal.

Sincerely,

Sandeep Singh
Chair and Professor





School of
Business and Management
SUNY BROCKPORT

November 3, 2020

Dr. Sandeep Singh
School of Business and Management
Accounting, Economics and Finance Department Chair

Dear Dr. Singh,

Please accept this letter of support for the proposed change in the MS in Accounting program. As you know, moving the program from a forensic accounting specialty to more of a CPA preparation specialty will pay positive dividends for those who obtain their MS degree from SUNY Brockport.

Students pursue this degree to accumulate the 150 credit hours required to sit for the CPA exam. Replacing the Case Studies in Forensic Accounting class with a Seminar in Accounting allows the Department to more directly satisfy the needs students are seeking and prepare them for success on the CPA exam. With this change, the School is fulfilling a demand sought by accounting professionals all over the state. As a result, I strongly support this curriculum change.

Thank you for the opportunity to provide this letter of support. Please contact me at 585-395-5537 or dgoebel@brockport.edu with any questions.

Sincerely,

Daniel J. Goebel, Ph.D.
Dean and Professor
SUNY Brockport
School of Business and Management

