

ADDENDUM TO AGENDA
UNIVERSITY COMMITTEE ON COURSES AND CURRICULA
November 13, 2020

1. Welcome
2. Approval of Minutes
3. Course proposals by college/school
4. Degree proposals by college/school

BUSINESS

+Online/Distance	MPA	Master of Professional Accountancy
+Online/Distance	MTX	Master of Taxation

APPROVAL FORM FOR
DEGREE PROGRAMS
MISSISSIPPI STATE UNIVERSITY

NOTE: This form is a cover sheet that must accompany the degree program change proposal. The actual proposal should be prepared in accordance with format requirements provided in the *Guide and Format for Curriculum Proposals* published by the UCCC. Both cover sheet and proposal should be submitted to UCCC Mail Stop 9702 (281 Garner Hall), Phone: 325-9410.

College: College of Business

Department: Adkerson School of Accountancy

Contact Person: Brad S. Trinkle

Mail Stop: 9584

E-mail: brad.trinkle@gmail.com

Nature of Change: Distance Approval **Date Initiated:** 10/30/2020 **Effective Date:** Spring 2021

Current Degree Program Name: Master of Professional Accountancy (MPA)

Major: n/a

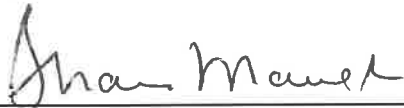
Concentration: n/a

Summary of Proposed Changes:

Award the degree via distance learning and add graduate minor in Accounting Analytics

Approved:

Date:



Department Head

11.4.20



Chair, College of School Curriculum Committee

11-4-20



Dean of College or School

11/5/20

Chair, University Committee on Courses and Curricula

Chair, Graduate Council(if applicable)

Chair, Deans Council

Degree Approval for Distance Learning (existing Program)

Master of Professional Accountancy

1. Catalog Description

Master of Professional Accountancy

The objective of the Master of Professional Accountancy (M.P.A.) program is to further the student's education in business and accounting while preparing for a professional career in accountancy. The accountancy program is accredited by AACSB International, the Association to Advance Collegiate Schools of Business, as part of the overall accreditation of the College of Business, as well as the supplemental AACSB accreditation of accounting programs at both the graduate and undergraduate levels.

Admission Criteria

An applicant to the M.P.A. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. Regular admission to the M.P.A. program requires an acceptable GMAT score, a minimum overall GPA or upper-level business GPA of 2.75, and acceptable recommendation letters. A GMAT waiver may be available to exceptional applicants.

International Applicant

An international applicant not holding a prior degree from a U.S. institution must submit an indicator of English proficiency including one of the following: (1) TOEFL score of 575 PBT (84 iBT) or (2) IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA and GMAT score requirements may be admitted on a provisional basis. The provisionally-admitted student is eligible for a change to regular status after receiving a 3.00 GPA on the first 9 hours of graduate courses at Mississippi State University (with no grade lower than a C). The first 9 hours of graduate courses must be within the student's program of study. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student **shall** be dismissed from the graduate program. **While in the provisional status, a student is not eligible to hold a graduate assistantship.**

Prerequisite Courses

A grade of C or better is required on all undergraduate prerequisite courses. The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

<u>ACC 3003</u>	Accounting Information Systems I	3
<u>ACC 3013</u>	Cost Accounting	3
<u>ACC 3023</u>	Intermediate Accounting I	3
<u>ACC 3033</u>	Intermediate Accounting II	3
<u>ACC 4013</u>	Income Tax I	3
<u>ACC 4033</u>	Auditing	3
<u>EC 2113</u>	Principles of Macroeconomics	3
<u>EC 2123</u>	Principles of Microeconomics	3
<u>FIN 3123</u>	Financial Management	3
<u>BL 2413</u>	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

Completion Requirements

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must have no more than 6 hours of C grades on program coursework.
3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.

2. Curriculum Outline

See previous table.

3. Justification for distance learning

To be competitive with other graduate accounting programs in the Southeastern Conference and within the state of Mississippi.

a. Target Audience

Students seeking an online Master of Professional Accountancy.

4. Learning Outcomes

Learning outcomes are the same as for Campus 1 students:

- Students will demonstrate mastery of an advanced relevant body of knowledge in business and accounting.
- Students will be better prepared for a professional career in accounting.

5. Effective Date

January 1, 2021

6. Contact Person

Brad S. Trinkle, Ph.D., CISA
Von Graham Professor & Associate Professor
Adkerson School of Accountancy
College of Business
Mississippi State University
P.O. Box EF
Mississippi State, MS 39762

brad.trinkle@msstate.edu
1-662-325-1640

7. Letter of Support

Letter of support from the Adkerson School of Accountancy Online Steering Committee is attached. Said committee serves as the curriculum committee for the program.

GRADUATE DEGREE MODIFICATION OUTLINE FORM

Use the chart below to make modifications to an existing Graduate Degree. All deleted courses and information

should be shown in *italics* and all new courses and information in **bold**. Please include the course prefix, number, and title in both columns. Expand rows as needed.

CURRENT Degree Description		PROPOSED Degree Description	
Degree: Master of Taxation		Degree:	
Major: 		Major:	
Concentrations: 		Concentrations:	
CURRENT CURRICULUM OUTLINE	Required Hours	PROPOSED CURRICULUM OUTLINE	Required Hours
Major Required Courses		Major Required Courses	
Required Accounting Courses (15 hours):		Required Accounting Courses (15 hours):	
ACC 6063 Income Tax II (if not taken as an undergraduate)		ACC 6063 Income Tax II (if not taken as an undergraduate)	3
ACC 8013 Seminar in Financial Accounting Theory		ACC 8013 Seminar in Financial Accounting Theory	3
ACC 8023 Advanced Managerial Accounting		ACC 8023 Advanced Managerial Accounting	3
ACC 8033 Assurance and Audit Data Analysis		ACC 8033 Assurance and Audit Data Analysis	3
ACC 8043 Fraud Examination and Data Analysis		ACC 8043 Fraud Examination and Data Analysis	3
Accounting Electives (9) hours from the following courses):		Accounting Electives (9) hours from the following courses):	9
ACC 8053 Financial Accounting Policy		ACC 8053 Financial Accounting Policy	
ACC 8063 Research in Tax Practice and Procedures		ACC 8063 Research in Tax Practice and Procedures	
ACC 8073 Taxation of Corporations and Shareholders		ACC 8073 Taxation of Corporations and Shareholders	
ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates		ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates	
ACC 8113 Advanced Individual Taxation and Wealth Management		ACC 8113 Advanced Individual Taxation and Wealth Management	
ACC 8123 Tax Topics		ACC 8123 Tax Topics	
ACC 8183 International Accounting		ACC 8183 International Accounting	
ACC XXXX		ACC XXXX	
NOTE: No more than nine hours of coursework in the 30-hour program may be at the 6000 level.		NOTE: No more than nine hours of coursework in the 30-hour program may be at the 6000 level.	
Business Electives: Select six hours of graduate-level business or accounting courses.		Business Electives: Select six hours of graduate-level business or accounting courses.	6
Concentration in Systems		Graduate Minor in Accounting Analytics (9 credit hours in total)	
In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a concentration in systems by selecting the two courses below:		In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Accounting Analytics by selecting the two courses below:	
BIS 8213* Advanced Systems Analysis and Design		ACC 8143: Accounting Data Analytics	
		BIS 8413: Data Analytics	

<p>BIS 8313 Advanced Database Design Administration</p> <p>* Programming prerequisites may be required.</p> <p>Graduate Minor in Business Analytics In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Business Analytics by selecting the two courses below:</p> <p>BIS 8413 Data Analytics BQA 6413 Business Forecasting and Predictive</p>		<p>Concentration in Systems (9 credit hours in total)</p> <p>In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a concentration in systems by selecting the two courses below:</p> <p>BIS 8213* Advanced Systems Analysis and Design BIS 8313 Advanced Database Design Administration Any approved course for the concentration. * Programming prerequisites may be required.</p> <p>Graduate Minor in Business Analytics (9 credit hours in total) In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Business Analytics by selecting the two courses below:</p> <p>BIS 8413 Data Analytics BQA 6413 Business Forecasting and Predictive Analytics Any approved course for the minor.</p>	
Total Hours	30	Total Hours	30

**Appendix 10: Report of Intent to Offer an Existing Degree Program by Distance Learning
(Submit Appendix 10 in both PDF and Word Document Formats)**

Institution: Mississippi State University	
Date of Initial Program Approval: 1951	Date of Implementation: August, 2018
Cost of Implementation: \$20,000 (offset by distance fees)	
Program Title as Appears on Academic Program Inventory, Diploma, and Transcript: Master of Professional Accountancy	Six Digit CIP Code: 52.0301
Degree(s) to be Awarded: Master of Professional Accountancy	Credit Hour Requirements: 30
Percentage of Program Completed by Distance Learning: 100%	Percentage of Program Requiring Campus Visit: 0%
Will students be allowed to mix on-campus and distance learning courses within this program?	Yes
Will this program require separate admission from those offered on-campus?	No
Will this program have different fees or tuition rates from those offered on-campus?	Yes
Responsible Academic Unit(s): College of Business	Institutional Contact: Shawn Mauldin, Director-School of Accountancy
Number of Students Expected to Enroll in First Six Years:	Number of Graduates Expected in First Six Years:
Year One 10	Year One 10
Year Two 10	Year Two 10
Year Three 10	Year Three 10
Year Four 10	Year Four 10
Year Five 10	Year Five 10
Year Six 10	Year Six 10
Total 60	Total 60
Program Summary: The Master of Professional Accountancy (MPA) degree will be offered via distance. Students will complete 21 hours of graduate level accounting courses and 9 hours of elective courses (already offered online for the MBA). The distance MPA will share a minimum of 6 hours of coursework with the distance MTAX degree. This master's degree will give students the additional hours beyond the bachelor's degree, that are required to sit for the Mississippi CPA exam.	
_____ Chief Academic Officer Signature	_____ Date
_____ Institutional Executive Officer Signature	_____ Date



MISSISSIPPI STATE
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COLLEGE OF BUSINESS
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F. 662.325.1646
business.msstate.edu/accounting

October 29, 2020

To the University Courses & Curriculum Committee:

The members of the Online Steering Committee of the Adkerson School of Accountancy support the modification of the submitted courses to include Campus 5, the creation of ACC 8143: Accounting Data Analytics, and of the creation of the graduate minor in Accounting Data Analytics.

Shawn Mauldin, Director

Kelly Walker, Committee Chair

Lauren Milbach

Nathan Berglund

Brad Trinkle



APPROVAL FORM FOR
DEGREE PROGRAMS
MISSISSIPPI STATE UNIVERSITY

NOTE: This form is a cover sheet that must accompany the degree program change proposal. The actual proposal should be prepared in accordance with format requirements provided in the *Guide and Format for Curriculum Proposals* published by the UCCC. Both cover sheet and proposal should be submitted to UCCC Mail Stop 9702 (281 Garner Hall), Phone: 325-9410.

College: College of Business

Department: Adkerson School of Accountancy

Contact Person: Brad S. Trinkle

Mail Stop: 9584

E-mail: brad.trinkle@gmail.com

Nature of Change: Distance Approval **Date Initiated:** 10/30/2020 **Effective Date:** Spring 2021

Current Degree Program Name: Master of Taxation (MTX)

Major: n/a

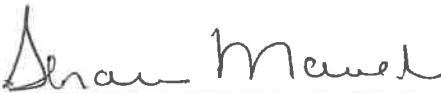
Concentration: n/a

Summary of Proposed Changes:

Award the degree via distance learning and add graduate minor in Accounting Analytics

Approved:

Date:



11.4.20

Department Head



11-4-20

Chair, College or School Curriculum Committee



11/5/20

Dean of College or School

Chair, University Committee on Courses and Curricula

Chair, Graduate Council(if applicable)

Chair, Deans Council

Degree Approval for Distance Learning (existing Program) Master of Taxation

1. Catalog Description

Master of Taxation

The primary objective of the Master of Taxation (M.TX.) program is to further the student's education in business and accounting with an emphasis in taxation while preparing for a professional career in accounting and taxation.

Admission Criteria

An applicant to the M.TX. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. Regular admission to the M.TX. program requires an acceptable GMAT score, a minimum overall GPA or upper-level business GPA of 2.75, and acceptable recommendation letters. A GMAT waiver may be available to exceptional applicants.

International Applicant

An international applicant not holding a prior degree from a U.S. Institution must submit an indicator of English proficiency including one of the following: (1) TOEFL score of 575 PBT (84 iBT) or (2) an IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA and GMAT score requirements may be admitted on a provisional basis.

The provisionally-admitted student is eligible for a change to regular status after receiving a 3.00 GPA on the first 9 hours of graduate courses at Mississippi State University (with no grade lower than a C). The first 9 hours of graduate courses must be within the student's program of study. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student shall be dismissed from the graduate program. While in the provisional status, a student is not eligible to hold a graduate assistantship.

Prerequisite Courses

The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

<u>ACC 3003</u>	Accounting Information Systems I	3
<u>ACC 3013</u>	Cost Accounting	3
<u>ACC 3023</u>	Intermediate Accounting I	3
<u>ACC 3033</u>	Intermediate Accounting II	3
<u>ACC 4013</u>	Income Tax I	3
<u>ACC 4033</u>	Auditing	3

<u>EC 2113</u>	Principles of Macroeconomics	3
<u>EC 2123</u>	Principles of Microeconomics	3
<u>FIN 3123</u>	Financial Management	3
<u>BL 2413</u>	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the above prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

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3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.

2. Curriculum Outline

See previous table.

3. Justification for distance learning

To be competitive with other graduate accounting programs in the Southeastern Conference and within the state of Mississippi.

a. Target Audience

Students seeking an online Master of Taxation.

4. Learning Outcomes

Learning outcomes are the same as for Campus 1 students:

- Students will demonstrate mastery of an advanced relevant body of knowledge in business and accounting with an emphasis in taxation.
- Students will be better prepared for a professional career in accounting and taxation.

5. Effective Date

January 1, 2021

6. Contact Person

Brad S. Trinkle, Ph.D., CISA
Von Graham Professor & Associate Professor
Adkerson School of Accountancy
College of Business
Mississippi State University
P.O. Box EF
Mississippi State, MS 39762
brad.trinkle@msstate.edu
1-662-325-1640

7. Letter of Support

Letter of support from the Adkerson School of Accountancy Online Steering Committee is attached. Said committee serves as the curriculum committee for the program.

GRADUATE DEGREE MODIFICATION OUTLINE FORM

Use the chart below to make modifications to an existing Graduate Degree. All deleted courses and information

should be shown in *italics* and all new courses and information in bold. Please include the course prefix, number, and title in both columns. Expand rows as needed.

CURRENT Degree Description		PROPOSED Degree Description	
Degree: Master of Taxation		Degree:	
Major:		Major:	
Concentrations:		Concentrations:	
CURRENT CURRICULUM OUTLINE	Required Hours	PROPOSED CURRICULUM OUTLINE	Required Hours
Major Required Courses		Major Required Courses	
Required Courses:		Required Courses:	
ACC 8063 Research in Tax Practice and Procedures	3	ACC 8063 Research in Tax Practice and Procedures	3
ACC 8073 Taxation of Corporations and Shareholders	3	ACC 8073 Taxation of Corporations and Shareholders	3
ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates	3	ACC 8093 Taxation of Partnerships, S Corporations, Trusts, and Estates	3
ACC 8113 Advanced Individual Taxation and Wealth Management	3	ACC 8113 Advanced Individual Taxation and Wealth Management	3
ACC 8123 Tax Topics	9	ACC 8123 Tax Topics	9
Electives: (Choose 3 of the following courses)		Electives: (Choose 3 of the following courses)	
ACC 8013 Seminar in Financial Accounting Theory	6	ACC 8013 Seminar in Financial Accounting Theory	6
ACC 8033 Assurance and Audit Data Analysis		ACC 8033 Assurance and Audit Data Analysis	
ACC 8043 Fraud Examination and Data Analysis		ACC 8043 Fraud Examination and Data Analysis	
ACC 8053 Financial Accounting Policy		ACC 8053 Financial Accounting Policy	
Any approved graduate-level accounting or business courses.		Any approved graduate-level accounting or business courses.	
Concentration in Systems (9 credit hours in total)		Graduate Minor in Accounting Analytics (9 credit hours in total)	
In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a concentration in systems by selecting the two courses below:		In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Business Analytics by selecting the two courses below:	
BIS 8213* Advanced Systems Analysis and Design		ACC 8043: Fraud Examination and Data Analysis	
BIS 8313 Advanced Database Design Administration		ACC 8143: Accounting Data Analytics	
Any approved course for the concentration.		BIS 8413: Data Analytics	
* Programming prerequisites may be required.			
Graduate Minor in Business Analytics (9 credit hours in total)		Concentration in Systems (9 credit hours in total)	
In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Business Analytics by selecting the two courses below:		In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a concentration in systems by selecting the two courses below:	

<p>BIS 8413 Data Analytics BQA 6413 Business Forecasting and Predictive Analytics Any approved course for the minor.</p>		<p>BIS 8213* Advanced Systems Analysis and Design BIS 8313 Advanced Database Design Administration Any approved course for the concentration. * Programming prerequisites may be required.</p> <p>Graduate Minor in Business Analytics (9 credit hours in total) In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Business Analytics by selecting the two courses below:</p> <p>BIS 8413 Data Analytics BQA 6413 Business Forecasting and Predictive Analytics Any approved course for the minor.</p>	
<p>Total Hours</p>	<p>30</p>	<p>Total Hours</p>	<p>30</p>

**Appendix 10: Report of Intent to Offer an Existing Degree Program by Distance Learning
(Submit Appendix 10 in both PDF and Word Document Formats)**

Institution: Mississippi State University	
Date of Initial Program Approval: 1996	Date of Implementation: August, 2018
Cost of Implementation: \$20,000 (offset by distance fees)	
Program Title as Appears on Academic Program Inventory, Diploma, and Transcript: Master of Taxation	Six Digit CIP Code: 52.1601
Degree(s) to be Awarded: Master of Taxation	Credit Hour Requirements: 30
Percentage of Program Completed by Distance Learning: 100%	Percentage of Program Requiring Campus Visit: 0%
Will students be allowed to mix on-campus and distance learning courses within this program?	Yes
Will this program require separate admission from those offered on-campus?	No
Will this program have different fees or tuition rates from those offered on-campus?	Yes
Responsible Academic Unit(s): College of Business	Institutional Contact: Shawn Mauldin, Director-School of Accountancy
Number of Students Expected to Enroll in First Six Years:	Number of Graduates Expected in First Six Years:
Year One 10	Year One 10
Year Two 10	Year Two 10
Year Three 10	Year Three 10
Year Four 10	Year Four 10
Year Five 10	Year Five 10
Year Six 10	Year Six 10
Total 60	Total 60
Program Summary: The Master of Taxation (MTAX) degree will be offered via distance. Students will complete 21 hours of graduate level accounting courses and 9 hours of elective courses (already offered online for the MBA). The distance MTAX will share a minimum of 6 hours of coursework with the distance MPA degree. This master's degree will give students the additional hours beyond the bachelor's degree, that are required to sit for the Mississippi CPA exam.	
_____ Chief Academic Officer Signature	_____ Date
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October 29, 2020

To the University Courses & Curriculum Committee:

The members of the Online Steering Committee of the Adkerson School of Accountancy support the modification of the submitted courses to include Campus 5, the creation of ACC 8143: Accounting Data Analytics, and of the creation of the graduate minor in Accounting Data Analytics.

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