



OFFICE OF THE FACULTY COUNCIL  
THE UNIVERSITY OF TEXAS AT AUSTIN

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December 5, 2017

Provost Maurie McInnis  
The University of Texas at Austin MAI 4005  
Campus Mail Code: G3400 Dear Provost McInnis:

Dear Provost McInnis,

Enclosed for your consideration and action is a proposal to change the Accounting Degree Program in the McCombs School of Business chapter of the *Undergraduate Catalog, 2018-2020* (D 15523-15528). The legislation is classified as being of *exclusive* interest to one college or school and was approved by the Faculty Council on a no-protest basis on December 4, 2017. The authority to grant final approval of this legislation resides with your office on behalf of President Fenves.

Please let me know if you have questions or if I can provide other information concerning these items.

Sincerely,

A handwritten signature in black ink that reads "Alan W. Friedman".

Alan W. Friedman, Secretary  
General Faculty and Faculty Council  
The University of Texas at Austin  
Arthur J. Thaman and Wilhelmina Doré Thaman Professor of English and Comparative Literature

AWF:dlr Enclosures

ec: Lydia A. Cornell, Administrative Program Coordinator, Provost's Office  
Michelle K. George, Administrative Manager for Faculty Affairs, Provost's Office  
David Platt, Associate Dean for Undergraduate Programs, McCombs School of Business  
Leah Miller, Director of Undergraduate Academic Services, McCombs School of Business

## DOCUMENTS OF THE GENERAL FACULTY

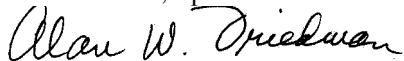
**PROPOSED CHANGES TO THE ACCOUNTING DEGREE PROGRAM IN THE MCCOMBS  
SCHOOL OF BUSINESS CHAPTER IN THE *UNDERGRADUATE CATALOG, 2018-2020***

Dean Jay Hartzell in the McCombs School of Business has filed with the Secretary of the Faculty Council the following proposal to change the Accounting Degree Program in the McCombs School of Business chapter in the *Undergraduate Catalog, 2018-2020*. The Undergraduate Program Committee approved the proposal on February 6, 2017; the McCombs faculty and the Dean approved it on April 26, 2017. The Secretary has classified this proposal as legislation of exclusive interest to one college or school.

The Committee on Undergraduate Degree Program Review recommended approval of the proposal on October 18, 2017, and forwarded it to the Office of the General Faculty. The Faculty Council has the authority to approve this legislation on behalf of the General Faculty. The authority to grant final approval on this legislation resides with the Provost on behalf of the President.

If no objection is filed with the Office of the General Faculty by the date specified below, the legislation will be held to have been approved by the Faculty Council. If an objection is filed within the prescribed period, the legislation will be presented to the Faculty Council at its next meeting. The objection, with reasons, must be signed by a member of the Faculty Council.

To be counted, a protest must be received in the Office of the General Faculty by December 4, 2017.



Alan W. Friedman, Secretary of the General Faculty and Faculty Council  
The University of Texas at Austin

Arthur J. Thaman and Wilhelmina Doré Thaman Professor of English and Comparative Literature

**PROPOSED CHANGES TO THE ACCOUNTING DEGREE PROGRAM IN THE MCCOMBS  
SCHOOL OF BUSINESS CHAPTER IN THE UNDERGRADUATE CATALOG, 2018-2020**

**TYPE OF CHANGE:**     Academic Change  
                                  Degree Program Change (THECB form required)

**PROPOSED CLASSIFICATION:**     Exclusive     General     Major

**1. IF THE ANSWER TO ANY OF THE FOLLOWING QUESTIONS IS YES, THE COLLEGE MUST CONSULT LINDA DICKENS, DIRECTOR OF ACCREDITATION AND ASSESSMENT, TO DETERMINE IF SACSCOC APPROVAL IS REQUIRED.**

- |  |                              |  |
|--|------------------------------|--|
| • Is this a new degree program?                                  | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| • Is this program being deleted?                                 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| • Does the program offer courses that will be taught off campus? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| • Will courses in this program be delivered electronically?      | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |

**2. EXPLAIN CHANGE TO DEGREE PROGRAM AND GIVE A DETAILED RATIONALE FOR EACH INDIVIDUAL CHANGE:**

- Add ECO 421K as accepted as well as ECO 420K, for both the BBA and iMPA majors.  
*Rationale: ECO 421K is now the class that accounting majors take instead of ECO 420K. It will ultimately replace ECO 420K, as the course curriculum in ECO 421K is more suited to what BBA/iMPA students need for required accounting courses. There are current BBA/iMPA students who have already taken ECO 420K; they will not be required to take ECO 421K.*
- Add statement that students are expected to completed ECO 420K/421K before entering the MPA program.  
*Rationale: The course topics covered in ECO 420K/421K will include topics important to the understanding and mastery needed for ACC 356 (Financial Accounting Concepts and Research), ACC 358C (Auditing and Assurance Services), and ACC 359 (Managerial/Cost Accounting) taken during the first two semesters of the program.*
- Add statement that students are encouraged to completed FIN 357 before entering the MPA program, and must complete it before taking ACC 380K.1.  
*Rationale: The course topics covered in FIN 357 (Business Finance) provide critical course information that will help iMPAs master the topics covered in ACC 380K (Topic 1: Financial Accounting Standards and Analysis I). FIN 357 is a building block for ACC 380K.1 and is already a prerequisite for the course; inclusion in the Catalog will help students know course prerequisites and sequencing in advance.*
- Add internship section and statement that iMPA students can complete both graduate and undergraduate internships/practicum courses.  
*Rationale: Every year the newly admitted iMPA class asks academic advisors about the internship course, whether they should keep B A 353 or not. By adding this statement, it will clarify and resolve confusion by letting students know in advance they can earn internship credit through B A 353 and through the graduate internship (ACC 391C/691C/392N/692N).*
- Adjust language about dismissal, including changing from a 3.0 to a 2.8 GPA requirement, and exceptions only allowed by the MPA Program Committee.  
*Rationale: Correct wording to match actual practice; students are not automatically dismissed if the GPA on the undergraduate accounting classes is less than 3.0. Lets students know the committee will consider exceptions.*

**3. THIS PROPOSAL INVOLVES: (Please check all that apply)**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Courses in other colleges                               | <input type="checkbox"/> Courses in proposer's college that are frequently taken by students in other colleges                                 | <input type="checkbox"/> Flags  |
| <input type="checkbox"/> Course in the core curriculum                           | <input type="checkbox"/> Change in course sequencing for an existing program   | <input type="checkbox"/> Courses that have to be added to the inventory |
| <input type="checkbox"/> Change in admission requirements (external or internal) | <input type="checkbox"/> Requirements not explicit in the catalog language (e.g., lists of acceptable courses maintained by department office) |   |

#### 4. SCOPE OF PROPOSED CHANGE:

- a. Does this proposal impact other colleges/schools? Yes  No   
If yes, then how would you do so?
- b. Do you anticipate a net change in the number of students in your college? Yes  No   
If yes, how many more (or fewer) students do you expect?
- c. Do you anticipate a net increase (or decrease) in the number of students from outside of your college taking classes in your college? Yes  No   
If yes, please indicate the number of students and/or class seats involved.
- d. Do you anticipate a net increase (or decrease) in the number of students from your college taking courses in other colleges? Yes  No   
If yes, please indicate the number of students and/or class seats involved.

**If 4 a, b, c, or d was answered with yes, please answer the following questions: n/a**

**If the proposal has potential budgetary impacts for another college/school, such as requiring new sections or a non-negligible increase in the number of seats offered, at least one contact must be at the college-level.**

How many students do you expect to be impacted? n/a

Impacted schools must be contacted and their response(s) included:

Person communicated with:

Date of communication:

Response:

- e. Does this proposal involve changes to the core curriculum or other basic education requirements (42-hour core, signature courses, flags)? If yes, explain: no

**If yes, Undergraduate Studies must be informed of the proposed changes and their response included:**

Person communicated with:

Date of communication:

Response:

- f. Will this proposal change the number of hours required for degree completion? no

Note: THECB Semester Credit Hour Change Form required, download from URL:

<http://www.thecb.state.tx.us/reports/DocFetch.cfm?DocID=2419&format=doc>

If yes, explain:

#### 5. COLLEGE/SCHOOL APPROVAL PROCESS

Department approval date: February 6, 2017	Approved by whom: Undergraduate Program Committee
College approval date: April 26, 2017	Approved by whom: McCombs faculty
Dean approval date: April 26, 2017	Approved by whom: Dean Jay Hartzell

**PROPOSED NEW CATALOG TEXT:**

Catalogs > Undergraduate > Red McCombs School of Business > Degrees and Programs > Bachelor of Business Administration > Accounting

**Accounting**

Two programs are available to students who wish to study accounting at the University. The first is the four-year major in accounting leading to the Bachelor of Business Administration degree. The second is the five-year integrated approach to the Master in Professional Accounting degree, which leads to the award of both the BBA and the Master in Professional Accounting degrees. The objective of the BBA accounting curriculum is to provide students with a broad overall education, solid grounding in the common body of knowledge of business administration, and exposure to accounting in sufficient depth to help them achieve entry-level competence for pursuit of a career in industry. The integrated approach is designed for students who wish to concentrate in accounting and obtain education in an accounting specialization.

**Bachelor of Business Administration**

The requirements of this program are:

1. The Core Curriculum requirements and the BBA Degree Requirements
2. Accounting 326, 327 (may fulfill the quantitative reasoning flag), 329, 362, and 364
3. Economics 420K or 421K
4. Operations Management 335 or 334M
5. Management 336 (may fulfill the ethics and leadership flag) and 374 (may fulfill the writing and independent inquiry flags)
6. Additional elective coursework, if necessary, to provide a total of at least 120 semester hours

**BBA/MPA: Integrated Approach**

The integrated approach to the Master in Professional Accounting is a five-year program of undergraduate and graduate coursework that allows the student to earn the BBA and the Master in Professional Accounting (MPA) degrees. The professional curriculum, which usually begins in the student's junior year, includes specially designed accounting courses taught in relatively small classes by full-time faculty members.

The accounting faculty has designed three concentrations within this program: auditing/financial reporting, managerial accounting/control, and taxation. Each concentration is a sequence of courses that offers strong preparation for a particular career path. In addition, the student may choose a generalist curriculum.

Because MPA graduates are expected to become leaders in the accounting profession, highly motivated students with the personal qualities and intellectual capacity to establish successful careers in public accounting, industry, not-for-profit organizations, and higher education are encouraged to apply.

**Admission**

Students are admitted to the integrated approach according to the following requirements. Admission is granted only for the fall semester. Application materials and information about deadlines are available at [www.mcombs.utexas.edu/MPA/iMPA/Admissions](http://www.mcombs.utexas.edu/MPA/iMPA/Admissions). Students interested in this program must have met the following requirements by the application deadline: the foreign language proficiency requirement for the BBA degree; and completion of at least 60 semester hours of coursework, including

- Accounting 311 and 312;
- Business Administration 101H, 101S, or 101T;
- Economics 304K and 304L with a grade of C- or better;
- Mathematics 408C, 408K, or 408N with a grade of C- or better; and
- Mathematics 408D, 408L, or 408S with a grade of C- or better.

The MPA Program Office highly recommends that students complete ECO 420K *Microeconomic Theory* or ECO 421K *Microeconomic Theory for Business* before entering the MPA program. If students are unable to

take this course prior to admission into the MPA program, this course must be completed by the end of the spring semester of the first year in the program.

It is highly recommended that students complete FIN 357 *Business Finance* prior to admissions into the MPA program, but it must be completed before taking ACC 380K.1 *Financial Accounting Standards and Analysis I* (usually done by the fall semester of the second year in the MPA program).

As stated in the BBA Degree Requirements, “A student may not repeat for credit or grade points any course in which he or she has earned a grade of C- or higher.”

**International students pursuing the BBA/MPA degree:** English skills are essential for success in the MPA program. As a result, it is important to demonstrate the ability to speak, read, write, and understand English through the TOEFL or IELTS. Official scores for either the internet-based TOEFL or IELTS must be on the student’s record prior to the application deadline, even if s/he was allowed to waive the TOEFL or IELTS for admission to the University. Only applicants from English-speaking countries are allowed to waive this requirement. Please visit the GIAC website for a list of countries which qualify for the waiver. The preferred minimum for the TOEFL is 105 overall, with a minimum of 24 for each individual section or a minimum band score of 7.5 for the IELTS. If previously-submitted test scores do not accurately reflect the applicant’s current English proficiency, it is strongly recommended to retake the test to increase scores.

Admission is based on the applicant’s University grade point average and SAT Reasoning Test or ACT scores, as well as other relevant examples of academic ability and leadership. An applicant with a University grade point average of less than 3.00 is unlikely to be admitted to this program. Admission may be restricted by the availability of instructional resources. An applicant’s disciplinary record, as maintained by the Office of the Dean of Students, will be reviewed for academic dishonesty or other violations of University policy. Violations will be reported to the Admissions Committee and taken into account as part of the application process. Violations may exclude a student from admission depending on the nature and severity of the offense(s).

Before beginning the fifth year, integrated approach students must be admitted to the MPA program. Students must complete at least two long-session semesters in residence in the MPA program. Application forms must be submitted by February 1 of the student’s fourth year. Students must have completed the following BBA degree requirements before the application deadline: the University Core Curriculum, courses needed to declare a major, the human behavior requirement, the lower-division business core, and Business Administration 324.

### **Satisfactory Progress**

Students are expected to make continuous progress toward the degree by completing required accounting coursework each semester. Students who fail to take required accounting coursework two long-session semesters in a row will be removed from the program and placed in the unspecified business major. Students will be notified before this action is taken; they must meet with their academic adviser upon being notified.

### **Internship**

Integrated MPA students are able to satisfy the BBA degree internship requirement by completing either an undergraduate or a graduate internship or practicum course. A graduate internship or practicum course will simultaneously satisfy a graduate elective for the MPA degree.

### **Probation**

A student is placed on probation if his or her grade point average in core undergraduate accounting courses falls below 3.00. Except with the consent of the MPA Program Office, a student on probation may not take graduate accounting courses.

### **Dismissal**

The student is dismissed from the integrated approach if ~~[(1) he or she fails to improve his or her academic performance significantly while on probation, or (2)]~~ he or she will not achieve a grade point average of at least 2.8 in the [3.00 even by earning grades of A in all remaining] core undergraduate accounting courses. Exceptions are granted only by the Master in Professional Accounting Program Committee.

## Graduation

Students pursuing the integrated approach to the MPA degree are expected to complete their BBA accounting degrees within four years as a milestone towards their MPA degree. Students who are eligible will **automatically** be granted their BBA accounting degrees at the end of four years unless they opt out. Integrated BBA/MPA students who are not automatically granted their BBA accounting degrees at the end of four years must apply when they are eligible for the degree, by the date specified in the official academic calendar. The additional requirements for graduation pertaining to the BBA degree are given in Graduation. To receive an MPA degree, a student must have a grade point average of at least 3.00 in all coursework taken as part of the minimum 35 hour MPA degree. He or she must also have a grade point average in graduate accounting coursework of at least 3.00.

## Degree Requirements

The requirements for the BBA/MPA program are:

1. Undergraduate coursework
  - a. The Core Curriculum requirements and the BBA Degree Requirements. Because the integrated approach includes a graduate-level internship course, students may forgo the undergraduate internship course described in requirement 7.2 of the BBA Degree Requirements
  - b. Economics 420K or 421K
  - c. Operations Management 335 or 334M
  - d. Management 336 (may fulfill the ethics and leadership flag) and 374 (may fulfill the writing and independent inquiry flags)
  - e. Accounting 151, 152, 355, 356, 358C, and 359
  - f. For students in the auditing/financial reporting, managerial accounting/control, or generalist concentration, Finance 367 and a business elective; for students in the taxation concentration, Finance 367 and three semester hours of coursework in legal environment of business or business, government, and society approved by the student's academic adviser
  - g. Additional elective work, if necessary, to provide a total of at least 120 semester hours of undergraduate coursework.
2. Graduate coursework
  - a. Accounting 380K (Topic 1: *Financial Accounting Standards and Analysis I*) and 380K (Topic 13: *Information Technology for Accounting and Control*)
  - b. 29 additional semester hours of graduate coursework, including at least 12 hours in accounting and no more than six hours outside business. The student's academic adviser must approve coursework in the student's concentration in advance.

More information is available at <http://my.mcombs.utexas.edu/MPA>.