## Graduate Curriculum Approval Form

### Changes to Degree Programs

<table>
<thead>
<tr>
<th>Degree (i.e. M.A., Ph.D., etc.):</th>
<th>Master of Accountancy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Program (i.e. Biology)</td>
<td>MAcc</td>
</tr>
<tr>
<td>Program CIP or X code</td>
<td>52.0301</td>
</tr>
<tr>
<td>Name of Concentration (i.e. Botany)</td>
<td>Fall 2009</td>
</tr>
<tr>
<td>Proposed Effective Term (i.e. Spring 2006)</td>
<td>Fall 2009</td>
</tr>
</tbody>
</table>

**Faculty Contact**
- Name: Stephanie M. Bryant
- Email: sbryant@coba.usf.edu
- College: Business Administration
- Dept and Mail Code: BSN 3403

### Changes to a Degree Program

1. Follow the guidelines outlined by the Graduate Council at: [http://www.grad.usf.edu/coursepro.asp](http://www.grad.usf.edu/coursepro.asp). For Graduate Council Review submit:
   - the Graduate Curriculum Approval form (this form)
   - in three distinct sections, a summary of the following:
     1. list/describe what the old requirements were,
     2. list/describe what the new requirements will be
     3. why the changes are necessary
   - The Catalog Copy showing the changes that will be needed if the proposal is approved

2. Submit the signed original and 1 electronic copy of the complete packet to the Graduate School by the deadline posted online [http://www.grad.usf.edu/coursepro.asp](http://www.grad.usf.edu/coursepro.asp). For questions, contact Carol Hines-Cobb at chinescobb@qrad.usf.edu or 813-974-4239.

### APPROVALS

<table>
<thead>
<tr>
<th>Approvals</th>
<th>Name</th>
<th>Signature</th>
<th>Action</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dept. Chair</td>
<td>Stephanie Bryant, PhD</td>
<td>Stephanie Bryant</td>
<td>Approve</td>
<td>2/17/09</td>
</tr>
<tr>
<td>College Committee</td>
<td>Chris Pantzalis, PhD</td>
<td>Chris Pantzalis</td>
<td>Disapprove</td>
<td>2/17/09</td>
</tr>
<tr>
<td>Associate Dean</td>
<td>Charles Kroncke, PhD</td>
<td>Charles Kroncke</td>
<td>Disapprove</td>
<td>2/17/09</td>
</tr>
<tr>
<td>Concurrence*</td>
<td>Dept Chair: Stephanie Bryant</td>
<td>Stephanie Bryant</td>
<td>Not Applicable</td>
<td>2/17/09</td>
</tr>
<tr>
<td>Grad Council</td>
<td>Chair or designee</td>
<td></td>
<td>Disapprove</td>
<td></td>
</tr>
<tr>
<td>Graduate School</td>
<td>GS Dean or designee</td>
<td></td>
<td>Approve</td>
<td></td>
</tr>
</tbody>
</table>

*Concurrence - Consultation with units and departments providing related offerings or expertise is expected and encouraged.*
Proposal from the School of Accountancy to the USF University Graduate Council
February 16, 2009
Submitted by Dr. Stephanie Bryant, Director, School of Accountancy

Proposed Action in the Master of Accountancy (MAcc) curriculum: Eliminate ACG 6835 “Accounting Skills, Values, and Technology” as a required accounting course and replace it with an open 6000 level elective. (An “open” elective is defined as either an accounting elective or a non-accounting elective.)

Outcome if above action is approved: The MAcc curriculum would go from a 3/4/3 model to a 3/3/3/1 model--That is 3 non-accounting electives, 3 required core accounting courses, 3 accounting electives, and 1 open elective. The new curriculum would be specified in the catalog as:

1. 9 hours of required accounting coursework
2. 9 hours of elective accounting coursework
3. 9 hours of non-accounting coursework
4. 3 hours of an open elective coursework

Justification: Four years ago we revised the MAcc curriculum to include ACG 6835. The idea was that we would deliver all of the necessary “tools” to MAcc students in one course and then the downstream professors could expect that they would not have to teach these tools (written and oral presentation skills, ethics, leadership, teambuilding, technology use, etc.). We have now taught the course for three full academic years, including a summer. We find that the course is not as useful an experience as we had hoped. Frankly, the time is too limited to devote sufficient depth to any of the topics covered. For example, one class on writing skills does not impart sufficient additional knowledge in writing. Additionally, resources are becoming increasingly scarce, and it is unlikely that we will have a faculty member sufficiently competent in all of these “non-accounting” topics on a long-term basis. Finally, we do believe that by replacing a required course with an elective, students will be able to diversify their base of knowledge in other business topics. The MAcc curriculum committee has subsequently decided to go back to the
model where each of these skills is incorporated into one of the required MAcc courses and eliminate ACG 6835. We do not plan to eliminate these tools skills, but rather, we will reintegrate them into the 3 remaining required MAcc courses.
I wanted to go somewhere that had a strong Gerontology program!

Christa Mingo, Ph.D. in Aging Studies
Master of Accountancy in Accountancy

On this page: Admissions and Application Requirements | Program Information | Degree Requirements | Registration Process | Course Information

Website: http://www.usfaccounting.com

Program Director:
William Parrott (wparrott@coba.usf.edu)
Phone: 813-974-6736

Contact Person:
William Parrott (wparrott@coba.usf.edu)
Phone: 813-974-6736
Fax: 813-974-6528

Major: Accountancy (MAC)

CIP Code: 52.0301

College: Business Administration

Degree: Master of Accountancy (M.Acc.)

Department: School of Accountancy

Department Portfolio: School of Accountancy

Admissions Portfolio:

Financial Opportunities: Financial Aid, Fellowships & Scholarships, Graduate Assistantships

Address:
4202 E. Fowler Avenue
Tampa FL 33620

Deadlines to Apply, Domestic Students:
Fall: June 1
Spring: October 15
Summer: March 1

Deadlines to Apply, International Students:
Fall: January 2
Spring: June 1
Summer: January 2

Admissions and Application Requirements:

You must comply with University policies and meet University requirements for Domestic or International students.

Must meet University requirements (see Graduate Admissions) as well as requirements listed below.

Program Admission Requirements

At least a 3.0 upper-level accounting GPA (minimum of 21 hours at a U.S. AACSB- accredited program within the past 5 years), a 3.00 overall upper-level GPA, and a 500 or higher GMAT score. International applicants
from non English-speaking countries must also have a TOEFL score of 550 or higher on the written version, a minimum score of 213 on the computer-based test or a 79 on the internet-based test.

Admissions Status: Open for admission - Click here to apply

Program Information:

Accreditation Information:

Accredited by the Commission on Colleges of the Southern Association of College and Schools.

Total Hours Required: 30

Program Information:

The objective of the Master of Accountancy (M.Acc.) Program is to provide candidates with greater breadth and depth of knowledge in accountancy than is possible in the baccalaureate program. The program is designed to meet the increasing needs of business, government, and public accounting. Students entering The M.Acc. Program must already have the equivalent of an undergraduate degree in accounting from an AACSB accredited school. The program may also be structured to satisfy the requirements to sit for the CPA Examination in Florida.

Accreditation:

Accredited by both the Commission on Colleges of the Southern Association of College and Schools (SACS) and AACSB International (The Association to Advance Collegiate Schools of Business).

Major Research Areas:

Contact department.

Degree Requirements:

Program Degree Requirements: (18-21 hrs)

For the student who has the equivalent of an undergraduate major in accounting at USF (including 21-24 hours of upper-level accounting coursework taken within the last 5 years), the program consists of 30 hours. Most (21 hours) of the program is devoted to the study of accounting. The remaining nine (9) hours consist of study in other business areas including economics, entrepreneurship, finance, and information systems/decision sciences. These nine (9) hours are elected by the student in consultation with the M.Acc. Advisor. At least 70% of the coursework must be at the 6000 level.

The M.Acc. curriculum has a set of four required common core accounting courses. The student may emphasize a particular specialty through a choice of accounting electives. The sequencing of courses will be determined in consultation with the M.Acc. Advisor.
Required Accounting Courses 9

- ACG 6835 Accounting Skills, Values & Information Technology 3
- ACG 6875 Financial Reporting and Professional Issues 3
- ACG 6405 Advanced Accounting Information Systems 3
- ACG 6932 Integrative Accounting Seminar 3

Accounting Electives (3 courses) 9

- ACG 6476 Contemporary Issues in Accounting Information Systems 3
- ACG 6636 Contemporary Issues in Auditing 3
- TAX 6065 Contemporary Issues in Taxation 3
- ACG 6346 Contemporary Issues in Managerial Accounting 3
- ACG 6936 Selected Topics in Accounting 3
- TAX 6445 Estate Planning 3
- ACG 5205 Advanced Financial Accounting 3
- ACG 5675 Internal and Operational Auditing 3
- ACG 5501 Governmental / Not-for-Profit Accounting 3
- TAX 5015 Federal Taxation for Business Entities 3

Non-accounting Electives (3 courses; at least 2 courses in the same discipline)

Electives must be approved in advance by MAcc Advisor 9

Total Semester Hours (At least 21 hours must be in 6000-level courses)

College Degree Requirements:

Non-Degree Seeking Students

The College of Business will approve, on a space available basis, non-degree seeking student status for transient students (degree-seeking students at another AACSB accredited institution) or for students with valid reasons to register in this status and who meet all admission requirements. Contact the college for
additional requirements.

USF Degree Requirements:

MASTER'S DEGREE REQUIREMENTS

The following sections describe the University requirements established by the Graduate School for Master's degrees. However, individual programs and colleges may establish additional or more stringent requirements.

Student Responsibilities

The University of South Florida and all colleges, departments and programs therein establish certain academic requirements that must be met before a degree is granted. These requirements concern such things as curricula and courses, majors and minors, and academic residence. Faculty and graduate program directors are available to help the student understand and arrange to meet these requirements, but the student is responsible for fulfilling them. At the end of a student's course of study, if all requirements for graduation have not been satisfied, the degree will not be granted. For this reason, it is important for students to acquaint themselves with all regulations and to remain currently informed throughout their college careers. Courses, programs, and requirements described in the catalog may be suspended, deleted, restricted, supplemented, or changed in any other manner at any time at the sole discretion of the University and the USF Board of Trustees.

Master's Degree Requirements

Minimum Hours

A minimum of thirty (30) hours is required for a master's degree, at least sixteen (16) hours of which must be at the 6000 level. At least twenty (20) hours must be in formal, regularly scheduled course work, ten (10) of which must be at the 6000 level. Up to six (6) hours of 4000-level courses may be taken as part of a planned degree program. Additional graduate credit may be earned in 4000-level courses only if specifically approved by the appropriate College Dean. Students enrolled in undergraduate courses as part of a planned degree program are expected to demonstrate a superior level of performance. Graduate students may not enroll for more than 18 hours in any semester without written permission from the College Dean.

Time Limitations

All requirements for master's degrees must be completed within five (5) calendar years from the student's date of admission for graduate study. Master degrees (including dual degree programs) that require course work in excess of 50 credit hours may be granted a longer statute of limitations by the University Graduate Council. In the event that a student nears the end of the time limitation as specified above, but the student needs more time to complete the degree, the student may submit a request for an extension using the Time Limit Extension Request Form, available on the Graduate School website http://www.grad.usf.edu/newsite/forms/grad_forms.asp Requests must include the reasons for the delay in completion, the anticipated time needed for completion, and endorsements from the graduate faculty advisor, graduate program, and College Dean or designee, prior to submission to the Graduate School for approval. Students who exceed the time limitations may have their registration placed on hold until a request for extension has been approved. Students who are temporarily unable to continue the program should submit a Leave of Absence Request, which extends the time limit for the duration of the approved Leave (see the section on Leave of Absence in the Enrollment Requirements section.)

Enrollment Requirements Refer to the Academic Policies Section online at http://www.grad.usf.edu/newsite/policies.asp
Institutional Residency
The majority of credits toward a master’s degree must be earned through instruction offered by the institution granting the degree. Students at USF-St. Petersburg are expected to complete the majority of the required credits at USF St. Petersburg. Deviations from this rule must be recommended by the student’s doctoral committee and approved by the College Dean and the Associate Vice Provost for Research and Dean of the Graduate School (Tampa) or the Regional Associate Vice Chancellor for Research and Graduate Studies (USF St. Petersburg).

Major Professor, Committee and Thesis Requirements: Refer to the Academic Policies Section online at http://www.grad.usf.edu/newsite/policies.asp

Registration Process:
First, contact your graduate program advisor for guidance courses to register for. Obtain any electronic course permit if necessary. Register for the new student orientation online at http://www.grad.usf.edu/newsite/orientation/. Then go to http://usfonline.admin.usf.edu/, the link to OASIS, USF’s on-line registration system to register for your classes. Follow the directions given on-line.

To access online course materials, students must have the USF NetID (e-mail account). Please visit: http://www.acomp.usf.edu/feed.php?group=help&item=unCi·toobtainthe.NetID.

New students, including those studying online, may obtain the USFCard. Please visit: http://www.auxsvc.usf.edu/usfcard.html to obtain the USFCard.

Tuition and fees: Fees are determined by the level of the course. Please visit http://usfweb.usf.edu/controller/cashaccounting/tuition for information on tuition and fees.

Course Information:
See http://www.ugs.usf.edu/sab/sabs.cfm

The Graduate School Mission:
The University of South Florida Graduate School serves as the university hub of leadership for graduate education producing present day and future global leaders, one student at a time.

Graduate School • 4202 E. Fowler Ave.—BEH 304 • Tampa FL 33620
Phone: 813-974-2846 • Fax: 813-974-5762 • Email Address: usf-grad@grad.usf.edu
Copyright 2002-2006, Graduate School and the University of South Florida.

Text Only Version
Proposed MAcc program requirements

Required Accounting Courses (3 courses) -- 9 hrs

ACG 6875 Financial Reporting and Professional Issues -- 3 hrs
ACG 6405 Advanced Accounting Information Systems -- 3 hrs
ACG 6932 Integrative Accounting Seminar -- 3 hrs

Accounting Electives (3 courses) -- 9 hrs

ACG 6476 Contemporary Issues in Accounting Information Systems -- 3 hrs
ACG 6636 Contemporary Issues in Auditing -- 3 hrs
TAX 6065 Contemporary Issues in Taxation -- 3 hrs
ACG 6346 Contemporary Issues in Managerial Accounting -- 3 hrs
ACG 6936 Selected Topics in Accounting -- 3 hrs
TAX 6445 Estate Planning -- 3 hrs
ACG 5205 Advanced Financial Accounting -- 3 hrs
ACG 5675 Internal and Operational Auditing -- 3 hrs
ACG 5501 Governmental / Not-for-Profit Accounting -- 3 hrs
TAX 5015 Federal Taxation for Business Entities -- 3 hrs

Non-accounting Electives (3 courses; at least 2 courses in the same discipline)

Electives must be approved in advance by MAcc Advisor -- 9 hrs

Open Elective (1 course) -- 3 hrs

Elective must be approved in advance by MAcc Advisor -- 3 hrs

Total Semester Hours (At least 21 hours must be in 6000-level courses)
Current MAcc program requirements

Required Accounting Courses (4 courses) -- 12 hrs
ACG 6835 Accounting Skills, Values & Information Technology -- 3 hrs
ACG 6875 Financial Reporting and Professional Issues -- 3 hrs
ACG 6405 Advanced Accounting Information Systems -- 3 hrs
ACG 6932 Integrative Accounting Seminar -- 3 hrs

Accounting Electives (3 courses) -- 9 hrs
ACG 6476 Contemporary Issues in Accounting Information Systems -- 3 hrs
ACG 6636 Contemporary Issues in Auditing -- 3 hrs
TAX 6065 Contemporary Issues in Taxation -- 3 hrs
ACG 6346 Contemporary Issues in Managerial Accounting -- 3 hrs
ACG 6936 Selected Topics in Accounting -- 3 hrs
TAX 6445 Estate Planning -- 3 hrs
ACG 5205 Advanced Financial Accounting -- 3 hrs
ACG 5675 Internal and Operational Auditing -- 3 hrs
ACG 5501 Governmental / Not-for-Profit Accounting -- 3 hrs
TAX 5015 Federal Taxation for Business Entities -- 3 hrs

Non-accounting Electives (3 courses; at least 2 courses in the same discipline)
Electives must be approved in advance by MAcc Advisor -- 9 hrs

Total Semester Hours (At least 21 hours must be in 6000-level courses)
Modify the MAcc program requirements as follows:

*Eliminate* ACG 6835 "Accounting skills, values, and technology" as a required accounting course and *replace* it with an open 6000 level elective.