



New Combined Degree Program Request

UUPC Approval _____
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 Catalog _____

New Combined Degree Program Request

Honors Program in Accounting with
Option for Combined B.B.A./M.A.C.

Proposed Program: Degree Option CIP: _____ Effective Date (Term/Year): 07 / 2022 (e.g. Fall/2020)

| Proposed Combined Program Information | Undergraduate | Graduate |
|---|---|---|
| Degree Level (e.g. B.A., B.S., M.A., M.S., etc.) | BBA | MAC & MTX |
| Program Name (e.g. Physics, Engineering, etc.) | Honors Program in Accounting with Option for Combined B.B.A./M.A.C. Degree Option | Honors Program in Accounting with Option for Combined B.B.A./M.A.C. Degree Option |
| College | College of Business | College of Business and Graduate College |
| Department | School of Accounting | School of Accounting |
| Program Description (provide a brief description of the program, including thesis or non-thesis option) | See attached | |

Curriculum Requirements

GPA Requirements: Departments must establish a minimum undergraduate GPA for students to be admitted to a combined program. *Note: Please attach explanation.*

See attached explanation for admission to the honors program, which is required for admission to the combined program.

List courses to be shared: Up to twelve (12) credit hours of graduate courses (5000 level or above course work) may be shared between the graduate and undergraduate degree for a combined program. *Note: Please attach explanation:*

- Academic justification for shared credits and catalog language
- List the undergraduate course that will be replaced by graduate courses.

| Faculty Submitting Request | Name | Signature | Email | Date |
|----------------------------|-----------------|-----------|----------------|------------|
| | Dr. Julia Higgs | | jhiggs@fau.edu | 02/03/2022 |

Approved by

Department Chair:

College Dean:

College Curriculum Chair:

UUPC Chair: _____

Undergraduate Studies Dean: _____

(Note: Forward approved form to UGPC@fau.edu)

UGPC Chair: _____

UGC Chair: _____

Graduate College Dean: _____

UFS President: _____

Provost: _____

Date

2/3/2022

2.3.2022

2/9/2022 2/15/22

Email this form and supporting documents to mjenning@fau.edu seven (7) business days before the UUPC meeting.

The School of Accounting proposes a combined B.B.A./M.AC. option in the Honors in Major program. Below you will find (1) proposed new language for the catalog, (2) old language from the catalog, and (3) an area where we have answered questions from a university memo typically asked about combined degree programs. Questions should be directed to Julia Higgs, Professor, School of Accounting, jhiggs@fau.edu 954-815-9396

Proposed New Language (in Blue)

Honors Program in Accounting with Option for Combined B.B.A./M.AC. Degree Option

The School of Accounting offers a program that gives students the options of earning undergraduate-degree honors and participating in a combined undergraduate and graduate program allowing a student to count 6 credits towards both degrees, saving both time and money. Students in the honors program are not required to participate in the graduate program but for those who chose to pursue the graduate degree, this option offers a significant benefit.

The Honors Program: Students are encouraged to apply for the honors program as early as possible before taking any upper division accounting classes. For students who have not taken any upper division accounting courses, a minimum overall GPA of 3.3 and a minimum score of 80 percent on the accounting competency exam is required. However, students who have completed between three and nine upper-division accounting credits may participate in the honors program if they have achieved a minimum overall GPA of 3.3 and have earned a minimum of a "B" in all upper-division accounting coursework. Appeals to admission requirements can be made to the Director of the School of Accounting.

To be eligible to graduate with undergraduate honors, students must achieve an overall GPA of at least 3.0 and an accounting GPA (upper-division ACG and TAX courses) of at least 3.0, and successfully complete the capstone experience. All program requirements must be completed within four semesters after beginning the program. Students must also complete four honors compacts, a requirement of the university Honors in the Major program. These compacts and the capstone experience involve assignments that develop skills that will help students transition into leadership and professional skills as a Certified Public Accountant.

Students receive special mentoring through interaction with the Coordinator of the School of Accounting Honors Program. The Coordinator offers significant career and educational guidance throughout the honors program. Students also receive training on soft skills; adequate soft skills are necessary to be successful as a financial services professional. Workshops, in which this training is conducted, are held exclusively for honors students. Students must attend professional networking events with professionals in the South Florida community to help them better understand the local job market.

Other benefits of the program include cohort classes that enable students to build relationships with other high achieving accounting students. Also, proceeds of some departmental fund-raising events are earmarked for accounting honors students.

Students complete a capstone experience that is available for students when they are within 12 months of completing the undergraduate degree requirements. The capstone experience usually consists of a case analysis and presentation. To participate in the capstone experience, students must have successfully completed the honors sections of ACG3141, ACG4401, and TAX4001. In addition, they must have either completed or be currently enrolled in the honors section of ACG4651.

Students admitted to the honors program must maintain high academic and ethical standards. Students may be dismissed from the program for earning two grades lower than "B" in upper-level undergraduate accounting or tax courses, one grade lower than a "B" in graduate-level accounting or tax courses or earning any grade lower than "C", or violating the Code of Academic Integrity.

Combined B.B.A./M.AC. Degree Option: The combined program allows the student to count six credits of graduate accounting or tax courses towards both the undergraduate and graduate degrees. The student is eligible for a bachelor's degree upon completion of 120 credits, which includes six accounting

or tax graduate credits (5000 or 6000 Accounting or Tax courses). At this point, the student is then granted graduate standing and must complete a total of 30 graduate credits to meet the requirements for the master's program. Six of these accounting or tax credits, under this program, are taken at the undergraduate level. In total, the student completes a total of 150 credits but six of these credits have been counted in both the undergraduate and graduate programs. Students in the honors program who wish to pursue a master's degree apply for the master's program in their junior year.

Old Language (Below)

Honors Program in Accounting

The School of Accounting offers an Accounting Scholars Program that gives students the option of earning undergraduate-degree honors. Students who have not completed any upper-division accounting coursework may participate in the program if they have achieved a minimum overall GPA of 3.3 and a minimum score of 80 percent on the accounting competency exam. Students who have completed no more than six credits of upper-division accounting coursework may participate in the honors program if they have achieved a minimum overall GPA of 3.3 and have earned a minimum of a "B+" in all upper-division accounting coursework. Students who have completed more than six credits of upper-division accounting coursework are not eligible to participate in the program.

Honors credit may be earned for a total of eight different upper-division accounting and tax courses. Students may earn honors credit by registering for a section restricted for honors students and completing the honors compact. Students must be registered in a cohort section to be eligible to complete the honors compact. Each of the honors compacts have established requirements and include written memos, summaries and/or reports and may include individual and/or group assignments. Students who successfully complete the honors compact will be awarded honors credit for the course. Honors compacts will not be available during the summer term.

A capstone experience will be available for students when they are within 12 months of completing the undergraduate degree requirements. The capstone experience usually consists of a case analysis and presentation. To participate in the capstone experience, students have successfully completed ACG 3141, ACG 4401 and TAX 4001. In addition, they must have either completed ACG 4651 or be currently enrolled in ACG 4651.

To be eligible to graduate with undergraduate honors, students must achieve an overall GPA of at least 3.0 and an Accounting GPA (upper-division ACG and TAX courses) of at least 3.0, earn honors credit for at least five upper-division accounting or tax courses and successfully complete the capstone experience. All program requirements must be completed within four semesters (excluding summers) after beginning the program. If a student meets these requirements, he or she will be eligible for a GMAT/GRE waiver related to admission to the Master of Accounting and the Master of Taxation degree programs.

Students admitted to the program must maintain high academic and ethical standards. Students may be dismissed from the program for earning two grades less than "B" in upper-level accounting or tax courses, earning any grade less than "C" or violating the Code of Academic Integrity.

Is the quality and integrity of both degrees being preserved? Please explain this in your proposal.

This proposal is a change to Honors in Major Accounting Scholars Program. Students will still follow and meet the Honors in Major requirements. Some students receiving the Honors in Major will not pursue the master's degree but for those that do, we wish to offer this combined degree benefit. Most students in this program are highly motivated, typically do an internship, seek licensure as a CPA, and work in their first jobs for a public accounting firm. Thus, they are eager to studying for the CPA exam and start their careers soon after completing the internship.

This combined program will help them make that goal a bit easier and more achievable. We also hope that it motivates other students to consider the Honors in Major program. In recent years, particularly with Covid, the number of students in the program have dropped so we have been considering ways make the program more attractive, maintain high academic integrity, and prepare students for careers in public accounting.

Is the program intended for academically talented and high achievers?

Below is the language for admission to the scholars' program. All scholars will then have the option to participate in the combined program.

For students who have not taken any upper division accounting courses, a minimum overall GPA of 3.3 and a minimum score of 80 percent on the accounting competency exam is required. However, students who have completed between three and nine upper-division accounting credits may participate in the honors program if they have achieved a minimum overall GPA of 3.3 and have earned a minimum of a "B" in all upper-division accounting coursework. Appeals to admission requirements can be made to the Director of the School of Accounting.

To be eligible to graduate with undergraduate honors, students must achieve an overall GPA of at least 3.0 and an accounting GPA (upper-division ACG and TAX courses) of at least 3.0, and successfully complete the capstone experience. All program requirements must be completed within four semesters after beginning the program. Students must also complete four honors compacts, a requirement of the university Honors in the Major program. These compacts and the capstone experience involve assignments that develop skills that will help students transition into leadership and professional skills as a Certified Public Accountant.

Is the program pedagogically sound?

Students in the Accounting Scholars Program typically seek a career in public accounting with licensing as a Certified Public Accountant. This degree program has the element to help students achieve that end but with 6 fewer hours. Students will still be able to fill all professional licensing requirements which has historically been the reason most accounting majors seek a graduate degree.

Is there sufficient academic justification for combining these programs? Please explain this in your proposal.

Much of the content of our degree program is driven by regulatory and professional bodies who identify the body of knowledge needed to be a licensed professional. For example, the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants have recently issued a model curriculum of what topics should be taught to prepare aspiring Certified Public Accountants for a career. Our department carefully monitors these developments and has determined that we can offer the required body of knowledge with the two degrees, even when students are able to double count 6 hours. Under the current catalog requirements, students will be giving up non-accounting electives. We plan on revising the curriculum in the next 12 months to respond to the 2024 CPA exam changes.

Are all of the expected prerequisites for the graduate courses being honored? Yes. Based on a review of the current classes, there is no reason to think there will be an issue here. The

catalog states the following. For students in this combined program, we interpret first semester in the program as the time when they are granted graduate status.

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|---|-----------|---|
| Communication Strategies for Business Professionals and Core-Course Follow-Up | GEB 6215* | 3 |
| * Students must take GEB 6215 in their first semester in the program unless they are taking only Business Foundation courses. | | |