Oregon State University

Abbreviated Category I Proposal

Rename

Final Approval: OSU Provost (Exception: Terminations -- final approval is by the OSU Board of Trustees)

[Arial 10 or 12 pt; 1 inch margins; questions in italics or bold; enter "Not Applicable" – where appropriate]

Proposal Title: Rename of MBA-A (Master's in Business Administration-Accountancy) to MAC (Master of Accountancy)

College(s) and School(s): College of Business

Department(s) or Program: Accounting Program

Proposal Date:

Proposed Effective Term: Fall 2017

CIP* Number:

*U.S. Department of Education: Classification of Instructional Program number

Proposal Type:

__X___ Rename _____ Suspension

_____ Establish

_____ Reorganization _____ Termination

_____ Other (Explain) _____

A. Proposal Purpose / Justification: Describe the reason(s) for the proposal. For name changes, give both the current and proposed names (titles).

The Accounting Program seeks to rename our graduate degree program such that accountancy students seeking a graduate level degree will receive a Master's of Accountancy (MAC) rather than an Master's of Business Administration-Accountancy (MBA-A). The MBA-A degree has stopped admitting students as of Fall 2016.

The motivation for the name change comes from a desire to further the College of Business's strategic plan to emphasize distance education. By creating a program that encompasses a focus on analytics, we will be drawing from working professionals who desire to continue their education through OSU, as well as pulling from our current students who are looking to further their education while gaining the 225 credits required to sit for their CPA exam, and for those students looking to get all three degrees (BS, MAC, PhD) at one school.

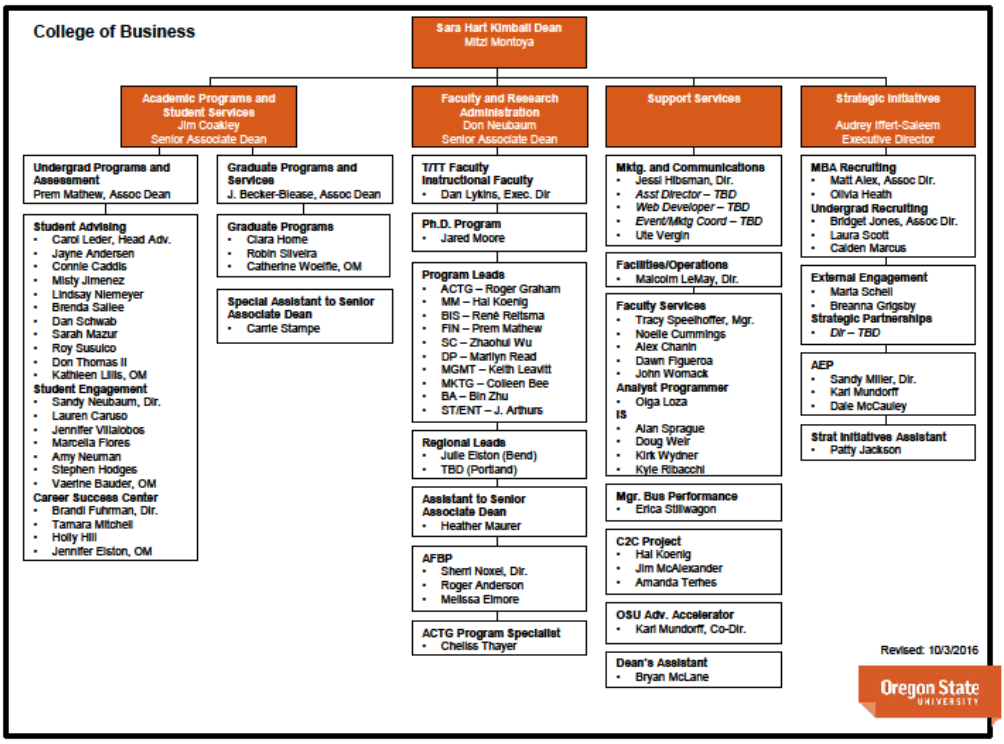
The renaming will help with marketability, while also giving our students a practical and useful education that will set them apart from other accounting graduates.

Therefore, we request that the University approve changing the graduate program degree name within the accountancy program from the 'Master's in Business Administration-Accountancy (MBA-a)' to the 'Master's in Accountancy (MAC)'. There are no current students who would be matriculated into the program by Fall 2017, so this change will only affect future admitted students who apply to the newly named program because of the education that it advertises via the name change.

B. Location: Identify the location of the academic unit or academic program within OSU's organizational structure. If applicable, include "before" and "after" organizational charts (show the reporting lines up to the Provost).

The location of the program is in the College of Business. There will be no effect on the organizational charts after the name change.

Figure 1. Organizational Chart for the College of Business



C. Objectives, Functions, and Activities: Provide a list of proposed objectives, functions (e.g., instruction, research, public services), and activities of the academic unit(s) or academic program(s).

1. Explain how the academic unit(s) or academic program(s) current objectives, functions, and/or activities will be changed. Where applicable, address issues such as course offerings, program requirements, admission requirements, student learning outcomes and experiences, and how the advising structure and availability will be changed as a result of this proposal.

   There is no change to the current academic unit(s) or academic program(s) objectives, functions and/or activities.

2. Describe how the reorganized program will be stronger than the existing program.

   By renaming the Master's program, we will be able to appeal to a much larger audience than the old program, only half of which was devoted to accounting. Also, the renamed program will have a greater emphasis on analytics. We believe that analytics, particularly analytics related to artificial intelligence and big data, is the most important thing for future students in accountancy.

3. Explain how the outcomes in the reorganized academic unit(s) or academic program(s) will be assessed.

   The accountancy program is separately accredited by the AACSB and the renamed program will fall under the accreditation standards of the AACSB. Because the accountancy program has been accredited since the 1980's, there are well established processes for assessment of learning outcomes.

4. Describe the extent to which affected faculty and staff support this change.

   The accounting faculty held many meetings and met with representatives of the accounting industry and with the accounting advisory board to develop the renamed program. The accounting faculty and staff fully support this change.

D. Resources: Identify the resources that will either be needed or will be saved. Include information regarding personnel (administrators, faculty, staff, graduate assistants), the FTE change for academic and classified), and facilities/equipment.

1. Identify the staffing and resource needs for the proposed academic unit(s) or academic program(s). What will be the FTE changes? Note any impact on the budgets of affected academic unit(s) or academic program(s). Provide an analysis of how the resulting academic unit(s) or academic program(s) will be adequately staffed and funded.

   There are no additional staffing and resource needs for the renamed program. There will be no incremental impact on the budget. The reason there will be no incremental impact on the budget is because two additional tenured faculty have been hired and will be on staff Fall 2017. The two new faculty members will play a significant role in delivering the renamed program.

2. Complete the OSU budget pages of Recurring, One-Time, and Summary tables. What is the budget impact of the proposal (new funding needs or resources saved)?

   The budget impact of the renamed program is solely for effecting changes in catalogs, webpages and promotional materials. See attached budget.

3. If new resources will be required (e.g., for new faculty positions, graduate research/teaching assistants, facilities, equipment, etc.), explain where these resources will be coming from. Specify internal reallocation, Ecampus, college, OSU, federal, state, private, other funding sources or combination of funding sources. [Note: College Deans, as well as academic unit or academic program administrators will be required to sign a transmittal sheet signifying their approval and commitment to providing the required funding resources for the proposal.]

   The expenditures for changes in catalogs, webpages and promotional materials will be covered by accounting program funds.

E. Mission: Identify the relationship of the proposed change to the academic unit or academic program with OSU's mission.
http://leadership.oregonstate.edu/trustees/oregon-state-university-mission-statement

1. How will the proposed change to the academic unit(s) or academic program(s) support OSU's mission, vision, and goals?

   Consistent with and following the mission statements of OSU and the College of Business, the mission of the Accountancy Degree Program is: *to educate accounting students for professional and academic careers, including establishing a foundation for life-long learning, and to contribute significantly to the academic and professional communities*. The goal of the Accounting Program at OSU, as derived from our mission, is to provide a professionally-oriented program to prepare students for successful careers in four major fields of accounting. The four major fields include tax accounting, industry accounting, financial statement auditing, and information systems auditing.

   The renamed program continues to support OSU's mission, vision and goals by offering a relevant and timely degree focused on analytics, critical thinking and professional accountancy.

2. Describe the potential positive and negative impacts of the proposed changes on the academic unit(s) and/or academic program(s) involved. Identify other OSU academic units or academic programs which might be affected, and describe the potential positive and negative impact on their mission and activities.

   The renamed program will have a positive effect on the College of Business and the accounting program by appealing to a broader set of students. In addition, the renamed program fits within Dean Montoya's strategic objectives, one of which is to offer graduate hybrid courses that will be available in the Portland metro area.

   We do not anticipate any negative impacts from the renaming of this program.

F. Strategic Plan: Describe how the proposal will affect the long-range strategic goals and plans for the academic unit(s) or academic program(s). Compare with OSU's current strategic plan and its three signature areas of distinction.
http://leadership.oregonstate.edu/strategicplan/strategic-plan-phase-iii-2014-2018

   The renamed program fits within Dean Montoya's strategic objectives, one of which is to offer graduate hybrid courses that will be available in the Portland metro area.

G. External Impacts: What is the relationship of the proposed academic unit(s) or academic program(s) to other institutions in the Oregon?

1. What is the current relationship of the proposed academic unit(s) or academic program(s) with other higher education institutions in the Oregon? Describe how this relationship might be altered based on the proposed change.

   Renaming the existing program should not have any implication for our relationships with other higher education institutions in Oregon.

2. Describe how the proposed change will affect other constituencies outside of OSU (e.g., federal state, local, private).

   Renaming the existing program should not have any implication for our relationships with other constituencies outside of OSU.

H. Accreditation: If the academic program is professionally accredited, identify the accrediting body and describe how the proposed change may affect accreditation.

The Accountancy Program is accredited by the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation was reviewed in 2015 and subsequently renewed through the 2019-2020 academic year. Review of the Accountancy Program by the AACSB, including the MAC will occur during the 2019-2020 academic year. We do not anticipate any effect on the accreditation of the accounting program by the renaming of this program.

Appendices

A Transmittal Sheet
Attach a transmittal sheet signed by the dean and school/department/program administrator.

B Budget Tables
Attach OSU budget pages; identify new or saved dollars. [Note: all proposals have budgetary impacts, including costs associated with changes to existing signage, letterhead, business cards, web pages, etc.

C Letters of Support and Liaison Comments
Attach all letters of support and liaison correspondence from individuals who will be, or potentially will be, affected by the proposal. Letters of Support are from sources outside of OSU, while Liaison Comments are from sources internal to OSU.

Source: Office of Academic Programs, Assessment, and Accreditation) glb/revised 1/8/16)