# Curriculum Proposal

## ACCT 19-20 #26

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| 1.36 Signatures |  |
BSU Curriculum Forms
Form 1
Curriculum Modification Summary

College: College of Business, Mathematics, and Science
Department: Department of Accountancy
Proposer: Dr. Mary DuBois
Proposer’s position: Assistant Professor

Describe the modification(s) you propose, and how it (/they) will work to students' advantage. (This description and explanation will be included in Curriculum Report packets forwarded to the Faculty Senate.):

Our proposal is to offer a Master of Professional Accountancy, which will offer students a flexible way to take courses for their Master’s degree while preparing for the CPA examination and other professional responsibilities. CPA candidates need 150 credits of University work in order to sit for the CPA, so this program will allow them to meet that requirement as well. The program will be an online delivery model. Students will be able to take the program in one year of full-time work, or spread out their courses as they also work and study for the CPA using one of the following options.

**Accelerated MPA Option (4 + 1 Program)**
The accelerated MBA (4+1) program option enables undergraduate students of Accounting to be accepted, and potentially start the MPA Program while pursuing their accounting bachelor’s degree. Students admitted into the Accelerated MPA (4+1) Program may have a limited number of graduate level courses counted toward both the undergraduate and graduate degree taken during their senior year. Before enrolling in a course to be counted as both undergraduate and graduate credit (mixed credit), an undergraduate student must be accepted into the program and receive prior approval from the graduate program advisor/director and the respective college dean. A maximum of 12 credit hours may be taken as Mixed Credit. Students who are interested in the program apply for admission during the fall/spring of their junior undergraduate year, allowing the option of taking MPA courses during their senior year that can be counted as elective courses for the undergraduate degree. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

**Regular MPA Option**
This program option is for students who already have a bachelor’s degree in accounting from an accredited college or university. The program can be completed either full-time or part-time. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

Modifications proposed (specify number of each):
___4___ Course Modification(s) (form 2)
___2___ New Course(s) (form 3)
____ Course Drop(s) (form 4)
____ Program Modification(s) (form 5)
___X___ New Program(s) (form 6)
____ Program Drop(s) (form 7)

The modifications affect (check):
____ Liberal Education
____ Undergraduate Curriculum
___X___ Graduate Curriculum
____ Teacher Licensure Program(s)
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
   Undergraduate: ACCT 4217

Proposed Course Number(s), if different:
   Graduate: ACCT 6110

Current Course Title:  Financial Accounting and Reporting (FAR)
Proposed Course Title, if different:

Current Course Description:
Concepts and standards for financial statements, typical items in financial statements, specific types of transactions and events, accounting and reporting for governmental agencies, and accounting and reporting for non-governmental and not-for-profit organizations. Course intended primarily for Certified Public Accountant candidates. Prerequisite: ACCT 3202. Might not be offered every year.

Proposed Course Description, if different:
Conceptual framework and structure of accounting theory, including study of selected Financial Accounting Standards Board (FASB) statements and other professional literature. Prerequisite(s): Accounting Bachelor’s Degree or instructor consent.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
   Undergraduate: ACCT 3202

Proposed Prerequisite(s), if different:
   Graduate: Accounting Bachelor’s Degree, or instructor consent

1) Reason(s) for change(s):

We are converting this course to graduate level study, with case study and writing components added to the class.

2) May this modified course replace the current course for students remaining in the old curriculum? Yes _____ X No _____ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? For all Yes answers, please provide updated information on the next page.
Present student learning outcomes:

D. LEARNING OUTCOMES (General)
1. be able to analyze information and identify data relevant to financial accounting and reporting.
2. be able to communicate entity information and conclusions
3. be able to evaluate, analyze and process entity information for reporting in financial statements.
4. be able to formulate conclusions
5. be able to identify financial accounting and reporting methods and select those that are suitable.
6. be able to obtain and document information for use in financial statement presentations.
7. be able to perform calculations.
8. be able to present results in writing in a financial statement format or other appropriate format.

Updated student learning outcomes:

- Students will develop and evaluate the statement of financial position, the income statement, the statement of comprehensive income, the statement of shareowners’ equity, and the statement of cash flows.

- Students will develop and evaluate consolidated financial statements that comply with the reporting and disclosure requirements of the Securities and Exchange Commission.

- Students will analyze select transactions related to revenue recognition, compensation arrangements (pensions and stock awards, income taxes, and leases,) business combinations, derivative financial instruments and hedging, and foreign currency denominated transactions, accounting changes and error corrections.

- Students will analyze select balance sheet accounts and income statement accounts using Generally Accepted Accounting Principles. Students will recognize when the International Financial Reporting Standards (IFRS) should be applied, and then apply those standards to the accounts and financial statements.

- Students will develop and evaluate fund-level financial statements for governments, and also government-wide financial statements.

Present major content areas:

C. OUTLINE OF MAJOR CONTENT AREAS
1. Typical items of financial statements.
2. Types of transactions and events.
3. Governmental agency, non-governmental, and not-for-profit accounting and reporting.

Updated major content areas:

- Financial Statement Analysis and Preparation
- Transaction and Event Analysis
• Governmental Agency, non-governmental, and not-for-profit accounting, reporting, and analysis
• Problems, cases, and/or research paper on major content areas

**Projected Course Maximum:** 25 for writing intensive course per course cap protocols. (syllabus will be submitted for review)

4) Current Course fee(s) per student: $ Tuition per credit

Proposed Course fee(s) per student, if different: $ Graduate level tuition per credit.

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to [http://www.bemidjistate.edu/academics/catalog/](http://www.bemidjistate.edu/academics/catalog/) and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education:

   The above “service area” programs/departments were notified of this modification on ________ (date) by ____________________ (mail, email, or phone).

Please check one of the items below:

______ No comments were received from other programs or departments within one week of the notification.

______ Comments were received within one week of the notification, and are attached.

**This course is an elective in Accounting, and the Accounting Department agreed with this change.**
Course Modification Form

Current Course Number(s):
Undergraduate: ACCT 4510

Proposed Course Number(s), if different:
Graduate: ACCT 6120

Current Course Title: Business Environment and Concepts (BEC)
Proposed Course Title, if different:

Current Course Description:
Knowledge of business structures, economic concepts, financial management, information technology, and planning and measurement. Course intended primarily for Certified Public Accountant candidates. Prerequisites: ACCT 3110, ACCT 3202, ACCT 3300, ACCT 3302.

Proposed Course Description, if different:
An in-depth study of business environment and concepts adapted to current business conditions. Prerequisite(s): Accounting Bachelor’s Degree or instructor consent.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
Undergraduate: Prerequisites: ACCT 3202, ACCT 3300, and ACCT 3302

Proposed Prerequisite(s), if different:
Graduate: Accounting Bachelor’s Degree or instructor consent

1) Reason(s) for change(s):
We are converting this course to graduate level study, with more in-depth analysis, case studies and writing components added.

2) May this modified course replace the current course for students remaining in the old curriculum? Yes _____X No _____ If not, please drop the current course and submit a new course form for the modification.

3) Do these modifications change any of the following? For all Yes answers, please provide updated information on the next page.
   - Student Learning Outcomes Yes _____X No _____
   - Major Content Areas Yes _____X No _____
   - Projected Maximum Class Size (Cap) Yes _____X No _____
Present student learning outcomes:

D. LEARNING OUTCOMES (General)

1. be able to identify, measure and trace costs.
2. be able to list the characteristics of proprietorships, partnerships and corporations.
3. be able to utilize cost information to plan, budget and control operations.
4. demonstrate mastery of elementary economics and finance.
5. demonstrate mastery of information technology.

Updated student learning outcomes:

Students will meet outcomes in the following areas:

- Corporate Governance: apply concepts (such as corporate rights, responsibilities and authority; accounting controls and policies; and procedures for managing control related risks) to business transactions at the CPA level of practice.

- Economic Concepts and Analysis: Analyze changes in economic and business cycles, strategies, and globalization based on the economy, markets, and economic power among nations.

- Financial Management: Apply financial management techniques, strategies, and tools to problems in for capital management, financial valuation, ratios, capital budgeting, and risk mitigation.

- Information Technology: Analyze the effect of IT on accounting controls and organizational risk. The COBIT (The Control Objectives for Information and related Technology) Framework for managing IT risks

- Operations Management: Apply traditional managerial accounting to: cost measurement, process management, planning, and performance management, strategic market and risk analysis, and well as project management problems.

Present major content areas: None listed in curriculum

Updated major content areas:

- Corporate Governance Analysis
- Economic Concepts and Analysis
- Financial Management Strategies
- Information Technology and Operations Management
- Problems, cases, and/or research paper on major content areas

Projected Course Maximum: 25 for writing intensive course per course cap protocols.(syllabus will be submitted for review)

4) Current Course fee(s) per student: $ Tuition per credit
Proposed Course fee(s) per student, if different: $ Graduate level tuition per credit.

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to [http://www.bemidjistate.edu/academics/catalog/](http://www.bemidjistate.edu/academics/catalog/) and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education:

The above “service area” programs/departments were notified of this modification on __________ (date) by ____________________ (mail, email, or phone).

Please check one of the items below:

______ No comments were received from other programs or departments within one week of the notification.

______ Comments were received within one week of the notification, and are attached.

This course is an elective in Accounting, and the Accounting Department agreed with this change.
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
  Undergraduate: ACCT 4310

Proposed Course Number(s), if different:
  Graduate: ACCT 6130

Current Course Title: Auditing & Attestation (AUD)
Proposed Course Title, if different:

Current Course Description:
Planning the auditors engagement with clients, evaluating internal controls, obtaining and documenting information, reviewing engagements, evaluating information, and preparing communications. Course intended primarily for Certified Public Accountant candidates.
Prerequisite: ACCT 4210 or consent of instructor.

Note: Change to prerequisites only
Proposed Course Description, if different:
Planning the auditors engagement with clients, evaluating internal controls, obtaining and documenting information, reviewing engagements, evaluating information, and preparing communications. Prerequisite(s): Accounting Bachelor’s Degree or instructor consent.

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
  Undergraduate: Prerequisites: ACCT 4210 or consent of instructor.

Proposed Prerequisite(s), if different:
  Graduate: Accounting Bachelor’s Degree or instructor consent.

1) Reason(s) for change(s):
We are converting this course to graduate level study, with case study and writing components added to the class.

2) May this modified course replace the current course for students remaining in the old curriculum? Yes ____X No ______ If not, please drop the current course and submit a new course form for the modification.
3) Do these modifications change any of the following? **For all Yes answers, please provide updated information on the next page.**

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>Student Learning Outcomes</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Major Content Areas</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Projected Maximum Class Size (Cap)</td>
<td>X</td>
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**Present student learning outcomes:**

**D. LEARNING OUTCOMES (General)**

1. Understand the basic concepts underlying an audit of financial statements and an audit of internal control over financial reporting.
2. Learn how to apply those concepts to each type of audit.

**Updated student learning outcomes:**

- Interpret the six key principles on which the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct is based.
- Analyze cases and then describe professional responsibilities and of a Certified Public Accountant auditor.
- Evaluate and solve problems and cases of engagement acceptance, audit assignments, understanding an audit entity and its environment (including internal controls) and audit planning, using the correct AICPA Professional Standards. These include assessing risk and developing a planned response to that risk.
- Evaluate and solve problems and cases regarding performing audit procedures, evaluating audit evidences and findings, (and communication, evaluating, and reporting of the findings) using the correct AICPA Professional Standards. These include developing professional judgement to form conclusions.
- Evaluate and solve problems and cases of accounting and review service engagements, using the correct AICPA Professional Standards.
- Analyze and apply the correct Public Company Accounting Oversight Board (PCAOB) Standards, Securities and Exchange Commission (SEC) Standards and regulations to problems and cases as necessary.

**Current Major content areas:**

**C. OUTLINE OF MAJOR CONTENT AREAS**

1. Engagement Responsibilities
2. Evidence Gathered in the Business Processes.
3. Governmental Audits
4. Internal Control Process
5. Reporting
6. Risk Assessment
7. Strategic Planning

**Updated Major content areas:**
Engagement and Planning Responsibilities
- Internal Controls
- Documentation and Evidence Gathering and Evaluation
- Risk Assessment
- Reporting and Communication
- Problems, cases, and/or research paper on major content areas

**Projected Course Maximum:** 25 for writing intensive course per course cap protocols. (syllabus will be submitted for review)

4) Current Course fee(s) per student: $ Tuition per credit

Proposed Course fee(s) per student, if different: $ Graduate level tuition per credit.

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:
   a) go to [http://www.bemidjistate.edu/academics/catalog/](http://www.bemidjistate.edu/academics/catalog/) and choose the most recent catalog(s),
   b) click on “Areas of Study, and Course Descriptions,”
   c) click on “PDF of Entire Catalog” in upper right,
   d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

Non-licensure programs:

Teacher Licensure programs:

Liberal Education:

The above “service area” programs/departments were notified of this modification on ________ (date) by ______________________ (mail, email, or phone).

Please check one of the items below:

______ No comments were received from other programs or departments within one week of the notification.

______ Comments were received within one week of the notification, and are attached.

**This course is an elective in Accounting, and the Accounting Department agreed with this change.**
BSU Curriculum Forms

Form 2
Updated 9.19.15

Course Modification Form

Current Course Number(s):
  Undergraduate: ACCT 4323

Proposed Course Number(s), if different:
  Graduate: ACCT 6140

Current Course Title: Business Law, Ethics & Tax Regulation (REG)
Proposed Course Title, if different:

Current Course Description:
The advanced study of ethics and professional responsibility, business law, Federal tax procedures and accounting issues, Federal taxation of property transactions, and Federal taxation for individuals and entities. Course intended primarily for Certified Public Accountant candidates.
Prerequisites: ACCT 3322, ACCT 3404 and BUAD 2220.

Proposed Course Description, if different:
The advanced study of ethics and professional responsibility, business law, Federal tax procedures and accounting issues, Federal taxation of property transactions, and Federal taxation for individuals and entities. Weekly case studies included for topics of study.
Prerequisites: Accounting Bachelor’s Degree or instructor consent

Current Credits: 3
Proposed Credits, if different:

Current Prerequisite(s):
  Undergraduate: ACCT 3322, ACCT 3404 and BUAD 2220.
  Graduate:

Proposed Prerequisite(s), if different:
  Undergraduate:
    Graduate: Accounting Bachelor’s Degree, or instructor consent

1) Reason(s) for change(s):
We are converting this course to graduate level study, with case study components added.

2) May this modified course replace the current course for students remaining in the old curriculum? Yes ____X No _____ If not, please drop the current course and submit a new course form for the modification.
3) Do these modifications change any of the following? For all Yes answers, please provide updated information on the next page.

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>Yes</th>
<th>X</th>
<th>No</th>
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<tbody>
<tr>
<td>Major Content Areas</td>
<td>Yes</td>
<td>X</td>
<td>No</td>
</tr>
<tr>
<td>Projected Maximum Class Size (Cap)</td>
<td>Yes</td>
<td>X</td>
<td>No</td>
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**Present student learning outcomes:**

- Students will analyze and apply federal tax law to problems and cases regarding the taxation of property transactions, taxation of individuals, and entities – corporations, estates, and trusts.

- Students will analyze and apply laws and regulations to problems and cases involving business ethics, torts, contracts, product liability, employment law, business organizations consumer protection, and the rights of individuals and business in society. Contracts and agency, debtor-creditor relationships, and government regulations will be included in this application.

- Students will explain their ethics and responsibilities in the area of practicing tax law.

**Present Major content areas:**

C. OUTLINE OF MAJOR CONTENT AREAS

1. Agency
2. CPAs and the Law
3. Contracts
4. Corporate Tax Computations
5. Corporate Tax Special Topics
6. Corporate Taxable Income
7. Corporations
8. Debtor/Creditor Relationships
9. Deductions
10. Estates, Trusts, and Wealth Transfer Taxes
11. Ethics & PR
13. Gross Income
14. Negotiable Instruments and Related Transacions
15. Partnerships and Exempt Organizations
16. Property Transactions
17. Regulations and Certain Business Entities
18. S Corporations
19. Sales and Secured Transactions
20. Tax Computations

**Updated Major content areas:**
- Taxation of property transactions
- Federal tax law of individuals and entities (corporations, estates, trusts)
- Agency and Contracts
- Ethics, torts, product liability, and employment law
- Consumer protection and rights of individuals and businesses
- Problems, cases, and/or research paper on major content areas

**Projected Course Maximum:** 25 for writing intensive course per course cap protocols. (syllabus will be submitted for review)

4) Current Course fee(s) per student: $ Tuition per credit

Proposed Course fee(s) per student, if different: $ Graduate level tuition per credit.

5) Service Areas:
This course is a requirement or an elective in the programs/areas listed below. To locate where this course appears please search the online catalog, as follows:

- a) go to [http://www.bemidjistate.edu/academics/catalog/](http://www.bemidjistate.edu/academics/catalog/) and choose the most recent catalog(s),
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- c) click on “PDF of Entire Catalog” in upper right,
- d) press Ctrl F, and enter the prefix and number of the course(s) from this form.

   Non-licensure programs:

   Teacher Licensure programs:

   Liberal Education:

The above “service area” programs/departments were notified of this modification on ________ (date) by ____________________ (mail, email, or phone).

Please check one of the items below:

______ No comments were received from other programs or departments within one week of the notification.

______ Comments were received within one week of the notification, and are attached.

**This course is an elective in Accounting, and the Accounting Department agreed with this change.**
BSU Curriculum Forms

Form 3
Updated: 9.19.15

New Course Form

Course Number:
   Undergraduate: 
   Graduate: ACCT 5150

Course Title: Advanced Accounting Systems

Course Description: In-depth coverage of advanced accounting information systems topics that will be critical for future accounting professionals. These include awareness and exposure to SEC coding – XBRL, the use of data analytics in accounting for management support, auditing engagements, internal control tools, etc., advanced excel skills such as pivot tables and lookups, and exposure to an Enterprise Resource Planning system (ERP) used by the vast majority of mid-size and large enterprises throughout the world. Prerequisite(s): Acceptance into the Master of Professional Accountancy (MPA) program.

Credits: 3

(Note: Curriculum Coord: hard code MPAU and MPA on edit 24)
Prerequisite(s):
   Undergraduate: 
   Graduate: Acceptance into the Master of Professional Accountancy (MPA) program

1. Reason(s) for creating this course: To enhance our MPA program requirements

2. How often will this course be offered? Annually Spring term

3. What are the student learning outcomes for the course (please precede each outcome with "Students will...")?

At the completion of this course, students will be able to:
   1. Apply the basics of data mining and modeling to problems and cases.
   2. Demonstrate advanced knowledge of how to use of an automated data analytics tool (Tableau.)
   3. Utilize advanced excel skills including: Pivot tables, Macros, Lookups, and BI tools.
   4. Explain the purpose of eXtensible Business Reporting Language (XBRL)
   5. Utilize XBRL coding software for projects and problems.
   6. Access and evaluate already-developed XBRL taxonomies.
7. Analyze and evaluate the objectives of implementing an ERP and system development lifecycle methodology useful for ERP projects.
8. Utilize an ERP (Microsoft Dynamics, ...) and demonstrate the costs of failure in ERP installation through a case study.

4. What are the major content areas for the course?
   Data tools, data mining, and XBRL coding

5. Is this course repeatable for credit, and if so, what is the maximum number of credits that can be earned? No

6. If this course is intended primarily for off-campus delivery (not offered on campus), what delivery mechanism will be used? Online delivery in the MPA program

7. What is the projected maximum class size (cap)? 25

8. What qualified faculty will be available to teach this course? Mr. Bill Graves is ready and able to teach this course.

   NOTE WELL: Department and dean, in approving this proposal, attest both to the adequacy of the qualifications of faculty here named, and to their availability to teach the course at the frequency specified above, without excessive overload or disruption to other curriculum.

9. What additional library and other resources need or should be provided for this course, that are not already available? Excel, XBRL coding, and ERP (Microsoft Dynamics) will be used through various publisher software. No other purchases will be necessary.

10. What special personal property or service fee(s) would be charged to students taking this course? These charges would be for 1) items that are retained by the student and have an educational or personal value beyond the classroom, or 2) services that are on the student’s behalf (see MnSCU Board Policy 5.11).
    Amount per student: $
    For:

11. Attach a sample syllabus for the course. Note: if this course is double-numbered (u-grad/grad), the syllabus must include an additional component for graduate students.
Syllabus ACCT 5150  
Bemidji State University  
ACCT 5150: Advanced Accounting Systems 3 Credits

Contact Information
Instructor: TBD  
Phone: (218) 755-XXXX  
Department Fax: (218) 755-4100  
Email: TBD  
Office Location: Memorial Hall XXX  
Office Hours: Monday-Friday: TBD  
Please note that appointments are also available outside of office hours.

Note: Email is the preferred method of contact.

Course Description
This course provides an in-depth coverage of advanced accounting information systems topics that will be critical for future accounting professionals. These include awareness and exposure to SEC coding - XBRL, the use of data analytics in accounting for management support, auditing engagements, internal control tools etc., advanced excel skills like pivot tables and lookups etc., and exposure to an Enterprise Resource Planning system (ERP) used by the vast majority of mid-size and large enterprises throughout the world.

Course Learning Objectives:
At the completion of this course, students should be able to:
1. Apply the basics of data mining and modeling to problems and cases.
2. Demonstrate advanced knowledge of how to use of an automated data analytics tool (Tableau.)
3. Utilize advanced excel skills including: Pivot tables, Macros, Lookups, and BI tools.
4. Explain the purpose of eXtensible Business Reporting Language (XBRL)
5. Utilize XBRL coding software for projects and problems.
6. Access and evaluate already-developed XBRL taxonomies.
7. Analyze and evaluate the objectives of implementing an ERP and system development lifecycle methodology useful for ERP projects.
8. Utilize an ERP (Microsoft Dynamics,) and demonstrate the costs of failure in ERP installation through a case study.

Course Prerequisite
Acceptance into the Master of Professional Accountancy (MPA) program.
Technical Skills and Resources
Students need to have access to a computer and internet services consistent with the Bright-Space (D2) system requirements. Students are also expected to be proficient in Microsoft-Word and Excel.

Course Materials


Online Homework: Cengage-NOWv2

Bright-Space (D2L): Students are required to access Bright-Space (D2L). The system can be accessed through the Bemidji State University tab, “MyBSU,” found on the university’s web page.

Grading
Grades will be based on the following total points earned in the course:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>900 and above</td>
</tr>
<tr>
<td>B</td>
<td>800-899</td>
</tr>
<tr>
<td>C</td>
<td>700-799</td>
</tr>
<tr>
<td>D</td>
<td>600-699</td>
</tr>
<tr>
<td>F</td>
<td>599 and below</td>
</tr>
</tbody>
</table>

Please note that the optional +/- grading system is not used in this course.

Points/Categories

<table>
<thead>
<tr>
<th>Category</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 unit tests at 150 points each</td>
<td>600</td>
</tr>
<tr>
<td>XBRL Case Study</td>
<td>150</td>
</tr>
<tr>
<td>Data Analytics Case Study using Tableau</td>
<td>150</td>
</tr>
<tr>
<td>Advanced Excel Case Study</td>
<td>150</td>
</tr>
<tr>
<td>Software comparison project using Microsoft Dynamics</td>
<td>150</td>
</tr>
<tr>
<td>Comprehensive final examination</td>
<td>200</td>
</tr>
</tbody>
</table>

Total points: 1,400
1. There is no make-up of any of the above content.
2. No late work will be accepted.
3. Participation, and a professional orientation may be taken into consideration in the determination of final grades.
4. No extra credit is offered.
5. The instructor reserves the right to change content and or grading.

Tests
The four unit tests and the comprehensive final exam are all administered through the Bright-Space (D2L) system.

Case Studies
A separate case study is required for each of the four major topics in the course. Details including a rubric and schedule of due dates will be distributed at the appropriate times / dates within the course.

Students with Special Needs Statement
Upon request, this document can be made available in alternate formats. Please contact Disabilities Services at (218) 755-3883 for assistance or the AUC Office at 262-6753 or (800) 369-4970.

Approximate Schedule
Please note that the approximate schedule is listed separately in D2L.

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The Minnesota State system has updated the online tutoring service available to our students. We are now partnering with Tutor.com to offer 24/7 online tutoring, which will connect students with an expert tutor for extra assistance one-on-one. Online tutoring services can be accessed through the main page in D2L and your course page, by clicking on the tutor.com link, located in the “HelpLinks” menu.

**All students will receive 15 hours of tutoring at no cost.** Tutoring services cover a variety of subject areas including math, writing, accounting, economics, biology, languages and nursing. Additional time may be purchased by students directly through tutor.com.

**Mental Health and Counseling:** Students may experience mental health concerns or stressful events that may lead to diminished academic performance. The Student Center for Health & Counseling is available to assist you with concerns and can include stress relief services. They can be reached in Cedar Hall, First Floor. Phone: (218) 755-2053. **Accessibility statement:** Upon request this document can be made available in alternate formats. Please contact Accessibility Services at 755-3883.
BSU Curriculum Forms

Form 3
Updated: 9.19.15

New Course Form

Course Number:
Undergraduate: ACCT 6100
Graduate: ACCT 6100

Course Title: Accounting Theory and Research

Course Description: Selected contemporary and international issues in financial accounting, with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles (GAAP.) This course is designed as an overview of professional literature on financial accounting for majors in professional accountancy. Also appropriate for controllers and others interested in the application of GAAP. Prerequisite(s): Accounting Bachelor’s degree.

Credits: 3

Prerequisite(s):
Undergraduate: Accounting Bachelor’s degree

1. Reason(s) for creating this course: To enhance our MPA program and give students the required background for graduate level research.

2. How often will this course be offered? Once every summer.

3. What are the student learning outcomes for the course (please precede each outcome with "Students will…")?

   Students will:
   1. Evaluate and critique contemporary issues in financial accounting. Describe these issues in papers and projects.
   2. Evaluate and critique international issues in financial accounting. Describe these issues in papers and projects.
   3. Analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles.

4. What are the major content areas for the course?
   - Contemporary and international issues in financial accounting
• Interpretation of the professional accounting literature, including GAAP standards, and applying the code to prepare financial statements.

5. Is this course repeatable for credit, and if so, what is the maximum number of credits that can be earned? No, 3 graduate-level credits

6. If this course is intended primarily for off-campus delivery (not offered on campus), what delivery mechanism will be used? Online through D2L

7. What is the projected maximum class size (cap)? 25

8. What qualified faculty will be available to teach this course? Dr. David Massaglia has developed this course, and he intends to teach it.

NOTE WELL: Department and dean, in approving this proposal, attest both to the adequacy of the qualifications of faculty here named, and to their availability to teach the course at the frequency specified above, without excessive overload or disruption to other curriculum.

9. What additional library and other resources need or should be provided for this course, that are not already available?

    Online accessibility for the accounting and auditing standards, and a subscription for our students will be necessary. The Professional View subscription is at an annual cost of $1086, but our students will be able to access these through a school subscription of $250, and then all of the students will have such access.

10. What special personal property or service fee(s) would be charged to students taking this course? These charges would be for 1) items that are retained by the student and have an educational or personal value beyond the classroom, or 2) services that are on the student’s behalf (see MnSCU Board Policy 5.11).
    Amount per student:
    For:

11. Attach a sample syllabus for the course. Note: if this course is double-numbered (u-grad/grad), the syllabus must include an additional component for graduate students.
Accounting 6100
Accounting Theory and Research
Tentative Course Outline

Parts of this syllabus are based on the work of Dr. Joseph Krupka – Texas A & M University

Bemidji State University
Instructor: Dave Massaglia
Telephone: 218-755-2906

Credits - 3
Email: dmassaglia@bemidjistate.edu

Online
Office: Memorial Hall 280
Office Hours T and TH 12:15-2:00
T and TH 3:15-4:00
W 9:00-12:00, 1:00-5:00

Course Description: Selected contemporary and international issues in financial accounting, with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles (GAAP.) This course is designed as an overview of professional literature on financial accounting for majors in professional accountancy. Also appropriate for controllers and others interested in the application of GAAP. Prerequisite(s): Accounting Bachelor’s degree.


Mission for the Department of Accounting: Educate students through a learning-centered environment.

Departmental Student Learning Outcomes:
1. Graduates will attain higher learning in the field of business
2. Graduates will demonstrate information literacy
3. Graduates will demonstrate ability to use practical business tools
4. Graduates will demonstrate good communication skills and ability to work effectively as part of a team
5. Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic business environment

Course Learning Outcomes:

Students will:
1. Evaluate and critique contemporary issues in financial accounting. Describe these issues in papers and projects.
2. Evaluate and critique international issues in financial accounting. Describe these issues in papers and projects.
3. Analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles.

**ACCT 6100- Accounting Theory Rubric**

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>3 (Exceeds Expectations)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate an understanding of contemporary issues in financial accounting.</td>
<td>Student demonstrates excellent understanding of contemporary issues in financial accounting.</td>
<td>Student demonstrates an understanding of contemporary issues in financial accounting.</td>
<td>Student cannot demonstrate an understanding of contemporary issues in financial accounting.</td>
</tr>
<tr>
<td>Demonstrate an understanding of international issues in financial accounting.</td>
<td>Student demonstrates excellence in understanding of international issues in financial accounting.</td>
<td>Student demonstrates ability in understanding of international issues in financial accounting.</td>
<td>Student is not able to demonstrate an understanding of international issues in financial accounting.</td>
</tr>
<tr>
<td>Analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles</td>
<td>Student demonstrates excellent ability to analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles.</td>
<td>Student demonstrates an ability to analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principle.</td>
<td>Student demonstrates no clear ability to analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles.</td>
</tr>
</tbody>
</table>

**COURSE EVALUATION:**

The final course grade will be based on the following items:

**GRADING SCALE:**

<table>
<thead>
<tr>
<th>GRADE</th>
<th>POINTS</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>900-1000</td>
<td>90-100</td>
</tr>
<tr>
<td>B</td>
<td>800-899</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>700-799</td>
<td>70-79</td>
</tr>
<tr>
<td>D</td>
<td>600-699</td>
<td>60-69</td>
</tr>
<tr>
<td>F</td>
<td>0-599</td>
<td>0-59</td>
</tr>
</tbody>
</table>

**GRADE WEIGHTS:**

<table>
<thead>
<tr>
<th>ASSIGNMENT</th>
<th>POINTS</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussion Posts</td>
<td>150</td>
<td>15%</td>
</tr>
</tbody>
</table>
### Exams:
There will be Two exams this semester.

<table>
<thead>
<tr>
<th></th>
<th>300</th>
<th>30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam One</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exam Two</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research Paper</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1000</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Rubric Used in Grading Exams

<table>
<thead>
<tr>
<th>Criteria</th>
<th>3 (Exceeds Expectations)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct Responses</td>
<td>Greater than 90% correct responses</td>
<td>Greater than 80 % correct responses</td>
<td>Less than 80 % correct responses</td>
</tr>
<tr>
<td>Support method of achieving solution</td>
<td>Excellent support method of achieving solution</td>
<td>Good support method of achieving solution</td>
<td>No support method of achieving solution</td>
</tr>
<tr>
<td>Demonstrate understanding of concepts</td>
<td>Excellent demonstration understanding of concepts</td>
<td>Good demonstration understanding of concepts</td>
<td>No demonstration understanding of concepts</td>
</tr>
<tr>
<td>Effective analysis</td>
<td>Outstanding effective analysis</td>
<td>Good effective analysis</td>
<td>No effective analysis</td>
</tr>
<tr>
<td>Creativity and Originality</td>
<td>Exceptional Creativity and Originality</td>
<td>Good Creativity and Originality</td>
<td>No Creativity and Originality</td>
</tr>
</tbody>
</table>

### Discussion Posts:
Your participation grade will be assessed by your activity in discussion posts. I expect you to read all assigned weekly chapters. Students are expected to **contribute productively** to class activities by joining in the discussion in *each and every chapter*.

A rubric follows that will be used in the grading process for the Discussion Posts.

### Rubric for Grading Discussion Posts

<table>
<thead>
<tr>
<th>Criteria</th>
<th>3 (Exceeds Expectations)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impact of Accounting Theory</td>
<td>Effectively communicate the impact of Accounting Theory</td>
<td>Adequately communicate the impact of Accounting Theory</td>
<td>Did not communicate the impact of Accounting Theory</td>
</tr>
<tr>
<td>Recommendations for Discovery, New or changes to Accounting Theory</td>
<td>Clearly identified and explained appropriate recommendations.</td>
<td>Identified and explained appropriate recommendations.</td>
<td>Clearly did not identify and explain appropriate recommendations.</td>
</tr>
</tbody>
</table>
Presentation | Well done post demonstrating significant knowledge of the subject matter. | Post demonstrated knowledge of the subject matter. | Post did not demonstrate knowledge of the subject matter.  
Written Portion | Is well written, organized and informative. | Is organized, and informative. | Is not well written, organized and informative.  

**Research Paper:**

The purpose of the research paper is to engage students in contemporary accounting issues. The paper will consist of a topic covering current accounting issues. Students will propose a topic to be approved in advance by the professor. The final paper will not be graded unless the topic was approved by the instructor.

Students will submit a paper, between 10–15 pages, properly formatted using the APA format. Students are expected to utilize electronic means such as databases and technology available through the library to research relevant issues. Students will be expected to integrate and apply various theories discussed during the semester and to explain why these theories are important to business and accounting literature. You will need to make sure to identify the appropriate research question, identify key terms for performing electronic searches, organize your data, obtain data or information from multiple sources and integrate it into a cohesive paper. The analysis must be well developed and consider stakeholder(s) positions. The paper must demonstrate mastery of basic writing mechanics. The paper must be clear, concise, organized, and persuasive and supported with applicable references.

**Rubric for Grading Research Paper**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>3 (Exceeds Expectations)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrates a clear and coherent logic to the research topic</td>
<td>Student demonstrates an excellent understanding of a clear and coherent logic to the research topic</td>
<td>Student demonstrates an understanding of a clear and coherent logic to the research topic</td>
<td>Student cannot demonstrate an understanding a clear and coherent logic to the research topic</td>
</tr>
<tr>
<td>Demonstrates an understanding of the Readings/ Literature of the research topic</td>
<td>Student demonstrates an excellent understanding of the Readings/ Literature of the research topic</td>
<td>Student demonstrates an understanding of the Readings/ Literature of the research topic</td>
<td>Student cannot demonstrate an understanding of the Readings/Literature of the research topic</td>
</tr>
<tr>
<td>Demonstrates use of proper grammar and writing method</td>
<td>Student demonstrates an excellent use of proper grammar and writing method</td>
<td>Student demonstrates use of proper grammar and writing method</td>
<td>Student cannot demonstrate use of proper grammar and writing method</td>
</tr>
</tbody>
</table>
### Demonstrates a contribution to the research topic

<table>
<thead>
<tr>
<th>Demonstrates an excellent contribution to the research topic</th>
<th>Demonstrates contribution to the research topic</th>
<th>Student cannot demonstrate a contribution to the research topic</th>
</tr>
</thead>
</table>

### Class Date | ASSIGNMENT |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Ch. 1 An Introduction to Accounting Theory</td>
</tr>
<tr>
<td>Week 1</td>
<td>Ch. 2- Accounting Theory and Accounting Research</td>
</tr>
<tr>
<td>Week 1</td>
<td>Ch. 3 – Development of the Institutional Structure of Financial Accounting</td>
</tr>
<tr>
<td>Week 2</td>
<td>Ch. 5– Postulates, Principles, and Concepts</td>
</tr>
<tr>
<td>Week 2</td>
<td>Ch. 6 – The Search for Objectives</td>
</tr>
<tr>
<td>Week 2</td>
<td>Ch. 7 – The FASB's Conceptual Framework</td>
</tr>
<tr>
<td>Week 3</td>
<td><strong>DUE: Research Paper Topic for Approval</strong></td>
</tr>
<tr>
<td>Week 3</td>
<td>Ch. 8 – Usefulness of Accounting Information to Investors and Creditors</td>
</tr>
<tr>
<td>Week 3</td>
<td>Ch. 9– Uniformity and Disclosure: Some Policy-Making Directions Ch.10- International Accounting</td>
</tr>
<tr>
<td>Week 3</td>
<td><strong>EXAM One</strong> Ch.1, 3, 5-10</td>
</tr>
<tr>
<td>Week 4</td>
<td>Ch. 11 – The Balance Sheet Ch. 12 – The Income Statement</td>
</tr>
<tr>
<td>Week 4</td>
<td>Ch. 13- Statement of Cash Flows Ch. 15- Income Taxes and Financial Accounting</td>
</tr>
<tr>
<td>Week 5</td>
<td><strong>Research Paper Due</strong></td>
</tr>
<tr>
<td>Week 5</td>
<td>Ch. 16 – Pensions and Other Postretirement Benefits</td>
</tr>
<tr>
<td>Week 5</td>
<td>Ch. 17- Leases</td>
</tr>
<tr>
<td>Week 6</td>
<td><strong>EXAM TWO</strong> Chapters 11-13, 15-17</td>
</tr>
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</table>

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BSU Curriculum Forms

Form 6
(Updated: 9.15.15)

New Program Form

Type of Program to be established:
___X__M.S.* (MPA)
_____M.A.*
_____Applied Masters**
_____B.S.
_____B.S./T.L.
_____B.A.
_____Minor
_____Field of Emphasis: Stand Alone
_____Field of Emphasis in:
_____Other:

Program name:  Accountancy, M.P.A.

Reasons for new program:
Accounting majors who sit for the Certified Public Accountant (CPA) exam must go beyond the usual Bachelor’s Degree requirements - they must obtain 150 credits in order to sit for the exam. This leaves many of our students trying to obtain any credits they can in order to meet this requirement, rather than taking courses that will help them with their ultimate goal – to pass the CPA and become professional accountants. The Master of Professional Accountancy (MPA) program will fill the gap that students find around the nation when they go searching for courses.

Student learning outcomes for the program:

• Graduates will be prepared for advanced and managerial entry into careers in the accounting field.
• Graduates will be prepared to sit for the national CPA exam.
• Graduates will demonstrate the ability to analyze complex business situations and ethical obligations in a realistic accounting environment.
• Graduates will demonstrate the ability to prepare and finalize a data analytics project and research skills.
• Students will be able to demonstrate advanced competence in auditing, financial accounting, business environment and concepts, business law, ethics, and tax regulation, and apply advanced accounting knowledge to complex organizational issues.
Students will be able to demonstrate the ability to research and analyze concepts and standards for financial statements and audits, including international standards.

Assessing Learning Outcomes

Students will be taking a series of courses with assessments tied to the course learning outcomes, which will themselves tie into the program learning outcomes. Each CPA review course includes an assessment of that material. The Masters in Business Administration (MBA) capstone course has a series of cases and required presentations that assess several of the learning outcomes, which also tie into IACBE accreditation requirements.

The syllabi for the two new courses (ACCT 5150: Advanced Accounting Systems and ACCT 6100: Accounting Theory and Research) are attached, as well as the revised syllabi for the CPA review courses – ACCT 6110, 6120, 6130, 6240. These courses also contain assessments for advanced accounting skills and accounting knowledge in all of the competency areas listed in the outcomes.

Notification of other departments:

The home department/program was notified that this new program will require courses from their area on October 19, 2019 by email from Dr. Mary DuBois to Dr. Gabriel Warren for his inclusion in the Business Administration Department’s October meeting on October 10.

Please check one of the items below:

_______ No comments were received from other programs or departments within one week of the notification.

______X Comments were received within one week of the notification, and are attached.

As a result of those comments, the planning committee added the MBA capstone course as a requirement of the MPA, and we moved courses in the program to meet that requirement.

Note: If this is a joint program, the signatures of both department chairs (and both deans, if different colleges) must be provided.

Other requirements:

The MnSCU 50% rule is met because one-half of the required credits in our program are taught at the 6000 level and the credits are restricted exclusively to graduate student enrollment.
**Competency Requirement:** Practice testing in each of the CPA review courses will revolve around the topics of the course, and the tests are at the CPA level. The MBA MBA 6145: Strategy and Management (Capstone) course will assess the business competencies.

**Written Examination Requirement**
The theory and research class (ACCT 6100) includes a major research paper to evaluate research competencies.

**Note to Committee:** Two new courses will be created: ACCT 5150: Advanced Accounting Systems and ACCT 6100: Accounting Theory and Research. The other ACCT 6000 courses are revisions of present courses.
The Master of Accountancy (MPA) is the graduate degree offered by Bemidji State University’s Accountancy Department. It is intended to provide graduates with advanced-level skills and understanding required to function effectively in the dynamic, technologically complex, and rapidly changing accounting environment of today, and to prepare students to pass the CPA exam. Successful graduates of the program will be able to apply analytic thinking methods to accounting scenarios using multidisciplinary concepts and tools; to communicate effectively in writing in a variety of accounting environments; to demonstrate advanced competence in auditing, financial accounting, business environment and concepts, business law, tax, and ethics; to manage data analytics projects; and to clearly define the role of corporate social responsibility in today’s complex world.

**Accelerated MPA Option (4 + 1 Program)**

The accelerated MBA (4+1) program option enables undergraduate students of Accounting to be accepted, and potentially start the MPA Program while pursuing their accounting bachelor’s degree. Students admitted into the Accelerated MPA (4+1) Program may have a limited number of graduate level courses counted toward both the undergraduate and graduate degree taken during their senior year. Before enrolling in a course to be counted as both undergraduate and graduate credit (mixed credit), an undergraduate student must be accepted into the program and receive prior approval from the graduate program advisor/director and the respective college dean. A maximum of 12 credit hours may be taken as Mixed Credit. Students who are interested in the program apply for admission during the fall/spring of their junior undergraduate year, allowing the option of taking MPA courses during their senior year that can be counted as elective courses for the undergraduate degree. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

**Regular MPA Option**

This program option is for students who already have a bachelor’s degree in accounting from an accredited college or university. The program can be completed either full-time or part-time. Full Time students take 3 to 4 classes per semester, while Part Time students take 1 to 2 classes per semester.

**Program Admission Requirements for 4 + 1 program option: Accounting**

Applicants for admission to the program will be evaluated on the following criteria:

1. An undergraduate grade point average with minimum of 80 credit hours that is at least 3.25 in the accounting program at Bemidji State University.
2. A GMAT score (or an equivalent GRE score) from test taken within the past five years and scores of at least 400.

   *The GMAT may be waived for present BSU students who satisfy ALL of the following requirements:*
   
   o Earned a 3.5 cumulative GPA at Bemidji State University
   o Admitted as an Accounting major at Bemidji State University
   o Completed a minimum of 80 hours at the time of application
   o Meet all English proficiency requirements

3. Two letters of recommendation from professional individuals
4. A one to two page letter of intent that states why the applicant is seeking this degree with a resume
5. TOEFL or IELTS scores for international applicants

Program Admission Requirements for Regular MPA
Applicants for admission to the program will be evaluated on the following criteria:

1. A bachelor’s degree in accounting from a regionally-accredited university or its equivalent
2. An undergraduate grade point average that is at least 2.75, or its equivalent
3. A combination of undergraduate GPA and GMAT score (or an equivalent GRE score) from test taken within the past five years that meets one of the following criteria:
   - GPA of at least 2.75 and GMAT of at least 500 or
   - GPA of at least 3.00 and GMAT of at least 450 or
   - GPA of at least 3.25 and GMAT of at least 400 or
   - GPA of at least 3.50* or an equivalent

   *The GMAT may be waived for candidates who satisfy ALL of the following requirements:

   1. Earned a 3.5 cumulative GPA
   2. Admitted or have graduated as an Accounting major at Bemidji State University
      OR graduated with an accounting degree from a regionally-accredited school in the United States
   3. Meet all English proficiency requirements
      OR professional licensure in the US as a CPA, CMA, CIA, CFA, or CFP
      OR an earned terminal degree (PhD, DBA, MD, JD, etc.) from an accredited institution.

4. Two letters of recommendation from professional individuals
5. A one to two page letter of intent that states why the applicant is seeking this degree
6. TOEFL or IELTS scores for international applicants
7. Offered

Required Credits: 30
Required GPA: 3.0

III. CAPSTONE EXPERIENCE

Student pursuing the MPA degree must fulfill the degree's Capstone Experience Requirement. This is completed by successfully completing MBA 6145: Strategy and Management. Details are provided within the course description and course syllabus.

- MBA 6145 Strategy and Management (3 credits)
Competency Requirement

A working knowledge of applied statistics. This requirement may be satisfied by successfully completing MBA 5110 Business Analytics.

COMPREHENSIVE EXAMINATION Upon completion of all required coursework, MPA students will be required to take the Major Field Test (MBA) administered by the Educational Testing Service (ETS) and obtain a score of at least 245 in order to graduate from the program.

Accountancy, M.P.A.

The Master of Professional Accountancy program is a Master’s Program with two options for completion. In the accelerated option, students are able to take the first four classes as a senior accounting student at Bemidji State. Other incoming graduate students can take those courses once they are admitted to the program. The program assumes a Bachelor of Accountancy degree as a requirement and admittance into the program for students to take the 6000 level courses.

Required Credits: 30
Required GPA: 3.0

Complete the following courses
- ACCT 5150: Advanced Accounting Systems (3 credits)
- MBA 5110: Business Analytics (3 credits)
- MBA 5120: Managerial Finance (3 credits)
- MBA 5130: Corporate Social Responsibility (3 credits)
- ACCT 6100: Accounting Theory and Research (3 credits)
- ACCT 6110: Financial Accounting/Rep (FAR) (3 credits)
- ACCT 6120: Business Environment & Concepts (BEC) (3 credits)
- ACCT 6130: Auditing & Attestation (AUD) (3 credits)
- ACCT 6140: Business Law, Ethics, & Tax Regulation (REG) (3 credits)

Capstone:
- MBA 6145: Strategy and Management (3 credits)
BSU Curriculum Forms

Form 8
Updated: 09.18.15

Signatures

Mary B DuBois / Accounting Instructor Fixed Term / 10.17.2019
Proposer / Title / Date

William Graves / Accountancy / 10.17.2019
Chair or Director / Department or Program / Date
Note: "All departmental recommendations [on curriculum] must be reviewed and approved by the department's faculty." --IFO/MnSCU Master Agreement 2009-2011, 20.A.3 (p. 80).

At this point, packet goes to Records Office/Curriculum Coordinator to be logged in to the Curriculum Proposal Progress Grid.

Marilyn Yoder / Business, Mathematics and Sciences / 10.18.2019
Dean / College / Date

Note: If proposal is sent back to the Proposer, please notify the Curriculum Coordinator. If approved, packet goes to Academic Affairs Office.
Measurements:

Because we are requiring the MBA 6145 Strategy and Management Capstone course, along with our other graduate courses, our students will be required to take the Major Field Test (MBA) administered by the Educational Testing Service (ETS). This will provide measurement of graduate-level skills in the business and accounting areas. Specific to the CPA preparation courses and the other graduate-level accounting courses, we will be using the Becker CPA review courses. Becker includes a feature called ‘Navigator’ (Available to Direct Bill Partners Only). Becker Navigator is a seamless, automated tool that monitors and tracks the CPA Exam preparation and progress of our CPA candidates. It includes a full complement of tracking tools, communications, and reports to inform us (and our students) of progress made and next steps needed at any given moment. In addition, candidates getting ready to take the CPA can track key dates and milestones, helping them be prepared to pass the exam in a timely manner. We will also analyze the yearly CPA review pass rate of all graduates.
The Graduate-Level work:

Since July 2015, all states have adopted the 150 credit hour rule for their full license for CPAs, because it was understood that CPAs needed more credits than could be provided in the 120 typical accounting degree for the level of work needed, and for passing of the CPA exam, which has become a graduate-level experience in today’s testing world. Many colleges and Universities have responded with programs to include CPA review as graduate level work – such as the following universities, included with their exceptionally good CPA pass rates:

- Wake Forest University – 80.5% pass rate
- North Dakota State – 80.8% pass rate
- MPA – University of Nebraska, Lincoln – 75.4% pass rate
- Fairfield University – 73.3%
- University of Mississippi – 59% pass rate
- Others: Boise State, Capella
- Hodges University – Florida (uses Becker Review)
- University of Northern Alabama (uses CPA Excel, which is what we presently use)

An example of the wording of U of Mass – Dartmouth, showing that content-specific CPA review work is graduate level:

**CPA, CMA, and other accounting certifications**

If you are pursuing the CPA designation, the MSA program will help you meet the 150-credit rule that has been adopted by all states. The program offers courses that are consistent with the content specifications of the CPA and Certified Management Accounting (CMA) exams and topics. The program will also provide excellent preparation for other valuable accounting-related professional certifications such as the Certified Internal Auditor (CIA), Certified Financial Planner (CFP), and Certified Fraud Examiner (CFE).

Finally, an example of a combination CPA review/Masters’ Degree, which is our goal to obtain:
The DeVry-Keller-Becker Advantage – Graduate Degree Programs with CPA Exam Prep

Keller offers a variety of graduate degree program options in which you can earn academic credit for a Master’s degree, while earning the additional hours required to prepare for the CPA Exam. Our graduate offerings present the opportunity to integrate additional CPA Exam Review from Becker Professional Education to aid in your test preparation.

It is important to note that most state boards of accountancy require 150 credit hours of post-secondary education in order to sit for the CPA Exam. Students interested in sitting for the CPA Exam should check their state requirements.

Our unique DeVry-Keller-Becker advantage can help you succeed with:

- Coursework that integrates content from Becker Professional Education, a leader in CPA Exam prep, so you can gain exposure to today’s most relevant accounting principles
- Preparation for the CPA Exam through a graduate degree or certificate from our Keller Graduate School of Management

DeVry is committed to providing the tools, technology and support to help our on-campus and online accounting degree students thrive through graduation and beyond.
Copy of communication feedback from the business department. At the conclusion of our discussion, we moved one of their courses out of the program, and added their capstone experience course.

I presented the proposed program to the BUAD department, and there are a couple of questions they asked.

1. What is going to be your capstone experience course? Are you planning to utilize the MBA 6145 Strategy and Management? Currently this course is where we collect our program assessment and student learning outcome assessment in, and that is a requirement for IACBE accreditation.

2. We require students to take the Major Fields Test (MFT) at the conclusion of their program. Would you be also requiring this? I am in the process of working on the self-study to submit our MBA program to IACBE for accreditation, and it's my understanding that if there is another Master's program, where MBA classes will be taught, that program will also have to go through the IACBE process. I’d love to talk with you both for a brief conversation next week if we can squeeze it in between our class schedules, HLC visit, etc. Thanks!

Gabriel

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