

**KANSAS BOARD OF REGENTS
ACADEMIC AFFAIRS STANDING COMMITTEE**

**CONFERENCE CALL AGENDA
January 29, 2018
11:00 am**

CONFERENCE CALL INFORMATION

DIAL: 866.620.7326

CONFERENCE CODE: 1366296630

I. Call To Order

II. Agenda Planning for February 14th Board Meeting

A. Consent Agenda

1. Request Approval for a Master of Professional Accountancy *PSU* *p. 3*

III. Draft Agenda for February 14, 2018 BAASC Meeting

1. Welcome *Regent Bangerter*
2. Approve Minutes from the December 20, 2017 and January 29th, 2018 committee meeting
3. Follow up on issues raised during the January 29th conference call regarding February 14th Board Consent and Discussion items
4. Discuss PSU's Bachelor of Science in Education in Elementary Education Unified (K-6) *PSU*
5. BAASC 18-08 Approval of Private Postsecondary Report *Crystal Puderbaugh, KBOR*

The Kansas Board of Regents Private Postsecondary Education Department authorizes private and out-of-state institutions to operate in Kansas with a Certificate of Approval that must be renewed annually. These schools offer instruction for business trade, technical or industrial occupations, or confer degrees. Staff will present the Private Postsecondary Report at the February 14, 2018, BAASC meeting.

6. BAASC 18-09 Approval of Adult Education Report *Connie Beene, KBOR*

This is the annual report on the Adult Education programs funded by the federal Adult Education and Family Literacy Act. Programs include Adult Basic Education, Adult Secondary Education, and English as a Second Language. Staff will present the Adult Education Report at the February 14, 2018, BAASC meeting.

IV. Adjourn

**Board Academic Affairs Standing Committee
Meeting Schedule**

MEETING DATES		TIME	AGENDA MATERIALS DUE
January 29, 2018	Conference Call	11:00 am	January 12, 2018
February 14, 2018	Face to Face	10:30 am	January 29, 2018
February 26, 2018	Conference Call	11:00 am	February 12, 2018
March 14, 2018	Face to Face at PSU	10:30 am	February 26, 2018
April 30, 2018	Conference Call	11:00 am	April 11, 2018
May 16, 2018	Face to Face at KUMC	10:30 am	April 30, 2018
June 4, 2018	Conference Call	11:00 am	May 21, 2018
June 20, 2018	Face to Face	10:30 am	May 30, 2018

Request Approval for a Master of Professional Accountancy - PSU

Summary

Universities may apply for approval of new academic programs following the guidelines in the Kansas Board of Regents Policy Manual. Pittsburg State University has submitted an application for approval and the proposing academic unit has responded to all of the requirements of the program approval process. Board staff concurs with the Council of Chief Academic Officers and Council of Presidents in recommending approval.

Background

Criteria	Program Summary
1. Program Identification	<p>Title of proposed program: Master of Professional Accountancy Degree to be offered: Master of Professional Accountancy Anticipated implementation: Fall Semester, 2018 Total # of Credit Hours: 33 CIP code: 52.0301</p>
2. Department	Accounting and Computer Information Systems Department Kelce College of Business
3. Program Description	<p>This proposed program provides graduate students with the opportunity to complete a Master's degree at Pittsburg State University in the field of accounting in an accelerated format, whereby students will get an undergraduate and a graduate degree in five years' time.</p>
4. Demand/Need for the Program	<p>The demand for graduates who go on to earn the CPA designation is strong and is predicted to grow.</p> <p>Each year 10-15 of our Bachelor of Business Administration with a major in accounting graduates go on to study for a Master of Business Administration (MBA) degree. The overwhelming reason for pursuing this degree is to earn the 150-semester credit hours necessary to sit for the Uniform CPA Examination. In addition to those pursuing the MBA, 31 of our 156 current accounting undergraduates (nearly 20%) are double-majoring with the goal of earning all 150-credit hours at the undergraduate level. Because the goal of these students is to become certified accounting professionals, being able to earn the 150-credit hours with a Master's degree in their field is quite desirable.</p> <p>According to the Bureau of Labor Statistics website¹, there were 1.3 million jobs in accounting and auditing in 2014. This number is expected to increase by 11% during the period of 2014-2024, which is faster than the average of all other reported occupations. With a mean annual wage of \$76,730, these are well-paying jobs, and with 11% expected growth, the industry is in demand of graduates in increasing numbers.</p> <p>As of this writing, according to an online job site², there are 144 entry-level accounting job openings within 25 miles of Wichita, and there are 518</p>

¹ <https://www.bls.gov/>

² Indeed. (2017, November). Retrieved from: <https://www.indeed.com/>

	<p>entry-level accounting jobs within 25 miles of Kansas City. (St. Louis has 579; Omaha, 268; Oklahoma City, 247; Tulsa, 149; and Topeka, 60).</p>
<p>5. Comparative/ Locational Advantage</p>	<p>Pittsburg State University offers competitively priced, high-quality degrees at both the undergraduate and graduate levels. While our accounting program has fewer students than some of the larger state universities in the Regents' system, our graduates have CPA Uniform Examination pass rates that are comparable to those larger institutions.</p> <p>Located in the heart of the Midwest, PSU's accounting graduates can be found at all the Big 4 public accounting firms (EY, KPMG, Price-WaterhouseCoopers, and Deloitte), in national and regional public accounting firms like BKD, Grant Thornton, Montgomery Coscia Greulich, and Moss Adams, in large corporations such as ConAgra, Cerner, Koch Industries, Phillips 66, and Walmart, among others, and in small to medium-sized businesses across the region.</p> <p>Our entire accounting faculty consist of professionals who either hold the CPA designation or a law degree. Class sizes are capped at a maximum of 90 students in our introductory classes, but most classes in the department are capped at under 50 students each. Classes above the introductory level are all taught by our PhD/CPA, MBA/CPA, or JD credentialed faculty, with no graduate students responsible for primary teaching duties.</p> <p>Geographically we are in a prime location to support the workforce needs of nearby cities, including Wichita, Kansas City, Omaha, Joplin, Springfield, Tulsa, Oklahoma City, and St. Louis, as well as the fast-growing Northwest Arkansas region.</p>
<p>6. Curriculum</p>	<p>The Master of Professional Accountancy is a 33-semester credit hour accelerated degree program. Included in this program are:</p> <ul style="list-style-type: none"> • 9 hours double-counted undergraduate/graduate accounting courses • 6-credit hours of MBA courses • 12-credit hours of graduate accounting/finance courses • 6-credit hours of 500-level or above (accounting, computer information systems, economics or finance electives) <p>No new courses will need to be created, and no new faculty will need to be hired.</p>
<p>7. Faculty Profile</p>	<p>The core accounting faculty for the degree will be:</p> <ul style="list-style-type: none"> • Dr. David O'Bryan (Ph.D. University of Missouri), University Professor and holds 5 professional certifications, including a CPA; • Dr. Theresa Presley (Ph.D. University of Memphis), Ph.D./CPA; • Dr. Mary Jo Goedeke (J.D. University of Kansas and LL.M., University of Missouri-Kansas City); and • Gail Yarick, who recently completed her Ph.D. (Northcentral University), also holds the CPA designation. <p>Faculty who currently teach in the MBA program will be used to offer the six-credit hours of MBA coursework and the Financial Strategy course that Master of Professional Accountancy students will need to take. These faculty include:</p> <ul style="list-style-type: none"> • Dr. Kevin Bracker (Ph.D. University of Kansas); • Dr. Bienvenido Cortes (Ph.D. Oklahoma State University);

	<ul style="list-style-type: none"> • Dr. Choong Lee (Ph.D. University of Iowa); • Dr. Kristen Maceli (Ph.D. University of Kansas); • Dr. Lynn Murray (Ph.D. University of Missouri); and • Dr. Jay van Wyk (Ph.D. Tilburg University). <p>All the faculty in this program have terminal degrees; many faculty have significant work experience above their academic careers and hold professional certifications that are vital to their field of expertise. Their vitae are available upon request.</p>
8. Student Profile	<p>The program is designed to be a one-year, accelerated Master of Professional Accountancy, and as such, the target audience for this program will be existing Pittsburg State University accounting undergraduate students. Students will be required to maintain a high GPA in their undergraduate accounting courses to be admitted, and nine-credit hours of coursework will be double-counted at the undergraduate/graduate level; hence the need for the students entering the program to have studied at Pittsburg State University.</p> <p>Students enrolling in this program generally share similar personality characteristics, including organization and time management skills, attention to detail, trustworthiness, self-starters, efficient planners, and effective leaders.</p>
9. Academic Support	<p>Academic services at Pittsburg State University, including advising, library, audio-visual, laboratory, and academic computing resources, are sufficient to support this program. All academic support available at Pittsburg State University and in the Kelce College of Business will be available for students and faculty in the Master of Professional Accountancy program, including institutional support, initiatives offered through the Student Success Center (such as The Writing Center), resources available through the Axe Library, access to support for faculty and student travel, and internal grant funding opportunities.</p> <p>Furthermore, Pittsburg State University provides strong and outstanding support for both hardware and software technology needs. The Accounting and Computer Information Systems Department in the Kelce College of Business will provide computing equipment, computer lab-space, and support infrastructure, including information and communication resources.</p> <p>Library materials, including electronic subscriptions to the most relevant journals and databases in accounting, are sufficient for the proposed program.</p>
10. Facilities / Equipment	<p>Existing facilities are sufficient for the proposed program. The program will use classrooms and computer labs in the Accounting and Computer Information Systems Department, the Kelce College of Business, and the Axe Library.</p> <p>The only equipment that the department can foresee is access to specialized law and financial databases to be used in the Tax Research class. There will be no other equipment or software expenses, and no classroom or infrastructure costs to start and maintain the program.</p>
11. Program Review / Assessment / Accreditation	<p>The Master of Public Accountancy degree program will employ the same program review procedures used for all Pittsburg State University programs. In addition, all programs, including the Master of Public Accountancy, are required to submit an annual assessment report to the University Assessment Committee documenting progress toward meeting student learning outcomes.</p>

	<p>The program level assessment for the Master of Public Accountancy degree will be consistent with the existing Master of Business Administration degree, the only other Master level degree offered by the Kelce College of Business. Faculty in the new program will work with the Pittsburg State University Director of Assessment to continue refining program assessment methods as the new degree program is implemented. Assessment techniques will include the use of CPA Uniform Examination results, Major Field Test results, class projects scored with rubrics, advisement surveys, exit interviews, and employment surveys.</p>																
<p>12. Costs, Financing</p>	<p>The administration of the Master of Professional Accountancy degree will require Program Director and Administrative Specialist support time, as well as two foreseeable costs. Databases for the Tax Research class have a cost of \$10,000 per year, and those costs will be absorbed by the College. Plans for recouping those costs include a reallocation of student technology fees and/or outside fundraising. The other cost will be in the form of one new graduate assistant to support the expansion of graduate offerings from the Department.</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Implementation Year</u></th> <th style="text-align: center;"><u>Year 2</u></th> <th style="text-align: center;"><u>Year 3</u></th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">GA Salaries</td> <td style="text-align: right;">\$5,000</td> <td colspan="2" style="text-align: center;">No additional requests</td> </tr> <tr> <td style="padding-left: 20px;">Database Subscriptions</td> <td style="text-align: right;"><u>\$10,000</u></td> <td colspan="2"></td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right;">\$15,000</td> <td colspan="2"></td> </tr> </tbody> </table>		<u>Implementation Year</u>	<u>Year 2</u>	<u>Year 3</u>	GA Salaries	\$5,000	No additional requests		Database Subscriptions	<u>\$10,000</u>			Total	\$15,000		
	<u>Implementation Year</u>	<u>Year 2</u>	<u>Year 3</u>														
GA Salaries	\$5,000	No additional requests															
Database Subscriptions	<u>\$10,000</u>																
Total	\$15,000																

**New Program Proposal: Curriculum Outline
Pittsburg State University**

Master of Professional Accountancy

Basic Program Information

- | | |
|---|--|
| 1. Title of proposed program: | Master of Professional Accountancy |
| 2. Degree to be offered: | Master of Professional Accountancy |
| 3. Anticipated date of implementation: | Fall Semester, 2018 |
| 4. Responsible department(s) or unit(s): | Accounting and Computer Information Systems Department |
| 5. Total Number of Semester Credit Hours: | 33 |
| 6. CIP code: | 52.0301 |

Course Name and Number	Credit Hours
<u>Double-counted Undergraduate/Graduate Level Courses</u>	
ACCTG 710 – External Auditing and Assurance Services	3
ACCTG 711 – Advanced Taxation	3
ACCTG 720 – Advanced Financial Accounting	3
 <u>Existing MBA Courses – Pick 2 courses from the list below</u>	
MGMKT 826 – Quantitative Business Analysis (3)	
MGMKT 828 – Leadership and Behavioral Management (3)	
MGMKT 830 – Business, Government and Society (3)	
MGMKT 831 – International Business (3)	
MGMKT 839 – Marketing Strategy (3)	
 <u>Graduate Level Accounting/Finance Courses</u>	
ACCTG 812 – Tax Research	3
ACCTG 813 – Financial Statement Analysis	3
ACCTG 814 – Management Control Systems	3
FIN 836 – Financial Strategy	3
 <u>500-level or above courses</u>	
ACCTG 522 – Information Systems Auditing and Controls	3
Choose any ACCTG, CIS, ECON or FIN course at the 500-level or above	3
Total Credit Hour Requirement:	33 hours

**New Program Proposal: Fiscal Summary
Pittsburg State University**

Master of Professional Accountancy

Basic Program Information

- | | |
|---|--|
| 1. Title of proposed program: | Master of Professional Accountancy |
| 2. Degree to be offered: | Master of Professional Accountancy |
| 3. Anticipated date of implementation: | Fall Semester, 2018 |
| 4. Responsible department(s) or unit(s): | Accounting and Computer Information Systems Department |
| 5. Total Number of Semester Credit Hours: | 33 |
| 6. CIP code: | 52.0301 |

Part I. Anticipated Enrollment	Implementation Year		Year 2		Year 3	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Full-Time, Part-Time Headcount:	20	0	25	0	30	0
Total SCH taken by all students in program	660		825		990	
Part II. Program Cost Projection						
In implementation year one, list all identifiable General Use costs to the academic unit(s) and how they will be funded. In subsequent years, please only include the additional amount budgeted.						
	Implementation Year		Year 2		Year 3	
GA Salaries	\$5,000		No additional request		No additional request	
Database Subscription	\$10,000		No additional request		No additional request	
Total	\$15,000		No additional request		No additional request	

One new graduate assistant is needed to support the expansion of the department's graduate offerings. Databases for the Tax Research class have a cost of \$10,000 per year, and those costs will be absorbed by the College. Plans for recouping those costs include a reallocation of student technology fees and/or outside fundraising.