

Department of Accounting

College of Business
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MEMO

To: Educational Policy and Planning Committee

Sandra Warren, Chair

From: Dan Schisler, Chair

Dept. of Accounting

Date: February 3, 2009

Regarding: Renaming of "BSBA in Management Accounting" to the "BSBA in

Accounting"

Dear Committee Members:

Due to changes in the accounting environment, the Department of Accounting has made curriculum changes to better serve our accounting undergraduate and graduate students. These changes have passed through the University Curriculum Committee (undergraduate) and are on the agenda for the Graduate Curriculum Committee. Through our deliberations with the UCC, it was noted that the name change would need to occur through this committee (EPPC) and then the Academic Council.

The name change is required because the curriculum is no longer geared toward "management accounting" but encompasses both aspects of public accounting and private accounting. The name management accounting actually misrepresents the nature of the program. With the curriculum change, all accounting students, whether interested in managerial (internal) accounting, governmental accounting, or public accounting, will complete this program. Students wishing to become CPAs will then continue into the MSA program. To be a CPA in North Carolina, an individual must (1) have a minimum of 150 semester hours; (2) pass the CPA exam; and, (3) complete the experience requirement.

I have attached the following files to this correspondence: (1) the curriculum change memo; (2) faculty meeting minutes noting approval of the name change; (3) signature page noting Dean and College of Business approval; and, (4) Minutes from January 22, 2009, UCC meeting noting approval.

Thank you for your consideration on this matter. If there are any questions or concerns, please contact me a schislerd@ecu.edu or 328-6055.

Sineerely,

Dan Schisler, Ph.D., CPA Chair, Accounting Department