

APPENDIX A

School of Business and Economics

Accounting Program

Degrees Awarded and Enrollment Data

Number of Accounting Graduates

<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-2008</u>
27	33	30	25	26	32

Number of Accounting Majors

	<u>Fall 2013</u>	<u>Fall 2012</u>	<u>Fall 2011</u>	<u>Fall 2010</u>	<u>Fall 2009</u>	<u>Fall 2008</u>
Freshman	17	7	9	13	12	17
Sophomore	5	14	13	20	8	5
Junior	13	14	23	23	24	19
Senior	20	36	43	23	27	25
Post Grad	<u>2</u>	<u>3</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	57	74	89	80	71	66

Total SBE Undergraduate Enrollment **321** **325** **398** **416** **444** **446**

Accounting Majors as % of Enrollment **18%** **23%** **22%** **19%** **16%** **15%**

APPENDIX B

**School of Business and Economics
Master of Science in Accounting
MSA and Accelerated Program Model Course Scheduling**

<u>FALL SEMESTER</u>			<u>SPRING SEMESTER</u>			<u>SUMMER SEMESTER</u>		
<u>MS in Accounting Students</u>			<u>MS in Accounting Students</u>			<u>MS in Accounting Students</u>		
ACC 4100	Attestation & Assurance	TR 12:30-2	ACC 5100	Advanced Auditing and Fraud Examination	TR 3:30-5	ACC 5600	Taxation for Decision Makers	TBD
ACC 4800	Accounting Systems	TR 9:30-11	ACC 5500	Strategic Cost Management	MW 3:30-5	ACC 5900	Current Issues in Public Accounting	TBD
ACC 5200	Financial Statement Analysis	MW 3:30-5	ACC 5800	Advanced Accounting Systems	TR 9:30-11			
ACC 5300	Financial Reporting and Control	MW 2-3:30		or MSA Approved Elective				
				MSA Approved Elective				
<u>Accelerated BS/MS Students</u>			<u>Accelerated BS/MS Students</u>			<u>Accelerated BS/MS Students</u>		
ACC 5200	Financial Statement Analysis	MW 3:30-5	ACC 5100	Advanced Auditing and Fraud Examination	TR 3:30-5	ACC 5600	Taxation for Decision Makers	TBD
	MSA Approved Elective		ACC 5500	Strategic Cost Management	MW 3:30-5	ACC 5900	Current Issues in Public Accounting	TBD
	MSA Approved Elective		ACC 5800	Advanced Accounting Systems	TR 9:30-11			
				or MSA Approved Elective				
<u>MSA Approved Electives</u>			<u>MSA Approved Electives</u>			<u>MSA Approved Electives</u>		
ACC 4200	Advanced Accounting	MWF 9-10						
BA 5200	Strategic IS Management	TBD	BA 5700	Managing Behavior in Organizations	TBD	BA 5400	Financial Risk Mgmt & Decision Making	TBD
BA 5610	Business Process Management	TBD	BA 5720	Launcing Entrepreneurial Ventures	TBD			
BA 5740	Managing Innovation & Technology	TBD	BA 5800	Marketing, Technology, and Globalization	TBD			
EC 5300	Managerial Economics	TBD						
FIN 4100	Advanced Financial Management	MWF 11-12	FIN 4800	APMP	TR 12:30-2			
FIN 4800	APMP	TR 11-12:30	FIN 4800	APMP	TR 2-3:30			
HU 3120	Tech & Professional Communication	MWF 11-12	HU 3120	Tech & Professional Communication	MWF 9-10			
HU 3120	Tech & Professional Communication	TR 11-12:30	HU 3120	Tech & Professional Communication	MWF 11-12			
HU 3120	Tech & Professional Communication	T 7-9:30	HU 3120	Tech & Professional Communication	MWF 1-2			
MGT 4100	International Management	TR 2-3:30	HU 3120	Tech & Professional Communication	TR 9:30-11			
MGT 4600	Management of Tech & Innovation	MWF 10-11	HU 3120	Tech & Professional Communication	TR 2-3:30			
MA 4760	Math Statistics I	TR 3:30-5	HU 3120	Tech & Professional Communication	W 7-9:30			
MA 5701	Statistical Methods	TR 8-9:30	MA 4770	Math Stats II	TR 3:30-5			
			MA 4710	Regression Analysis	TR 12:30-2			

**MICHIGAN TECHNOLOGICAL UNIVERSITY SCHOOL OF BUSINESS AND ECONOMICS
 PROPOSAL FOR NEW GRADUATE PROGRAM
 MASTER OF SCIENCE IN ACCOUNTING (MSA)
 REVENUE PROJECTION**

Student Profiles: We assume two types of students that will enroll in the MSA program: existing MTU Undergraduate Accounting Majors (BS/MSA) and Students other than MTU Accounting Majors (MSA).

Existing MTU Undergraduate Accounting Majors are further divided into two categories: those that would have attended graduate school elsewhere (BS/MSA) and those that would have remained at MTU to meet the 150 hour CPA education requirement by taking additional undergraduate credit hours (BS/MSA*).

BS/MSA: MTU Undergraduate Accounting Student that would have attended graduate school elsewhere; these students will pay for 24 additional graduate credit hours @ \$789 per hour

BS/MSA*: MTU Undergraduate Accounting Students that would have taken 24 additional undergraduate credit hours at MTU at the resident rate, but enroll in the graduate program instead for 24 graduate level credits; these students will generate a tuition differential of \$340.00 per credit hour (the difference between what would have been paid at the undergraduate rate versus what will be paid at the graduate rate)

Credit Hour Charge:

Graduate Tuition Per Credit Hour	\$789
Undergraduate Tuition Per Credit Hour	(\$449) Plateau Tuition of \$6,735 / 15 credit hours
Tuition Differential (for BS/MSA* students below)	\$340

BS/MSA NR*: MTU Undergraduate Accounting Students that would have taken 24 additional undergraduate credit hours at MTU at the non-resident rate, but enroll in the graduate program instead for 24 graduate level credits; these students will generate a negative tuition differential of \$196.00 per credit hour (the difference between what would have been paid at the undergraduate rate versus what will be paid at the graduate rate)

Credit Hour Charge:

Graduate Tuition Per Credit Hour	\$789
Undergraduate Tuition Per Credit Hour	(\$985)
Tuition Differential (for BS/MSA* students below)	(\$196)

MSA: Students other than MTU Accounting Majors that enter the MSA Program; these students will pay for 30 graduate credit hours @ \$789 per hour

**MICHIGAN TECHNOLOGICAL UNIVERSITY SCHOOL OF BUSINESS AND ECONOMICS
PROPOSAL FOR NEW GRADUATE PROGRAM
MASTER OF SCIENCE IN ACCOUNTING (MSA)
REVENUE PROJECTION**

Year 1-3 Revenue

	<u>Type</u>	<u>Number</u>	<u>Graduate Credits</u>	<u>Credit Hour Cost</u>	<u>Tuition Revenue</u>	<u>Total Tuition Revenue</u>
Year 1	BS/MSA	7	24	\$ 789.00	\$ 132,552.00	
	BS/MSA*	2	24	\$ 340.00	\$ 16,320.00	
	BS/MSA NR*	1	24	\$ (196.00)	\$ (4,704.00)	
	MSA	<u>2</u>	30	\$ 789.00	<u>\$ 47,340.00</u>	
		12				\$ 191,508.00
Year 2	BS/MSA	8	24	\$ 789.00	\$ 151,488.00	
	BS/MSA*	2	24	\$ 340.00	\$ 16,320.00	
	BS/MSA NR*	2	24	\$ (196.00)	\$ (9,408.00)	
	MSA	<u>3</u>	30	\$ 789.00	<u>\$ 71,010.00</u>	
		15				\$ 229,410.00
Year 3	BS/MSA	9	24	\$ 789.00	\$ 170,424.00	
	BS/MSA*	3	24	\$ 340.00	\$ 24,480.00	
	BS/MSA*	2	24	\$ (196.00)	\$ (9,408.00)	
	MSA	<u>4</u>	30	\$ 789.00	<u>\$ 94,680.00</u>	
		18				\$ 280,176.00