

PCRRC Assessment and Recommendation

Elimination Proposal: M.S. in Accounting

April 2012

Background and Committee Process: [for Stage 2 sequence]

2009-2011: MSA Program transformed into a concentration in the MBA program

May 2011: Proposal tabled for completion in 2012-2013

3/12/12: Final Report: Program Elimination Proposal: Master of Science in Accounting (MSA) – Dean Ivan Manev, School of Business

4/4/12: PCRRC meeting to draft final recommendation to Faculty Senate

Overview of the Proposal and Current Status of the Transformation to a Concentration:

- * It clearly outlines the transformation rather than the elimination of a program. With the approval of the full MBS faculty, the former MSA program has already been transformed into a concentration in the MBA program at the University of Maine.
- * It makes a compelling case for the reasons why the former MSA program did not meet its original expectations after about 10 years of operation. In addition, it explains the AACSB accreditation issues that would be encountered if a MS program were to continue with the current number of accounting faculty.
- * It indicates that the transformation has had minimal impact on the cost of instruction, research, and public service. Moreover, no faculty were retrenched or reassigned during the restructuring. Finally, the restructuring from a MS to a concentration does not negatively impact the mission of the University of Maine's Business School.

PCRRC Summary Comments:

The PCRRC carefully reviewed the Program Elimination Proposal: Master of Science in Accounting (MSA). In addition it considered the transformation of the MSA program into a concentration over the past several years. It finds that, given the changing circumstances of academic requirements and expectations of graduate study leading to a Certified Public Accountant exam, the Business School has effectively and thoughtfully completed the transformation with a minimum of disruption for both students and faculty.

Recommendation

PCRRC recommends Faculty Senate approval of the elimination of the MS in Accounting.