



Davis Division Academic Senate

Request for Consultation Responses

Proposal for Minor in Accounting

January 20, 2017

The Graduate School of Management is proposing to offer a Minor in Accounting.

FEC: College of Letters and Science

January 17, 2017 1:57 PM

On January 9, 2017, the L & S FEC reviewed the proposal for the Minor in Accounting. There were no letters of support from external departments or divisions that could be affected by the creation of this minor at UC Davis (e.g., Economics, Agricultural Economics, Dean of Social Sciences). It is standard for minor proposals to include such letters of support. Best, Kristin H. Lagattuta L & S FEC Chair

FEC: School of Medicine

November 15, 2016 3:07 PM

No response

Graduate Council

January 26, 2017 8:56 AM

Response continued on next page.

January 26, 2017

To: Academic Senate Chair Goodhouse

Re: RFC – Graduate School of Management Proposal for a Minor in Accounting

Graduate Council discussed the proposed minor in accounting and has the following comments.

1. Clarification is requested regarding the number of TAs that would be required for the additional courses as well as the likely source of these TAs. Would GSM students or students from other programs likely serve as TAs?
2. Clarification is requested regarding the impact the 4 new undergraduate courses would have on graduate courses. If 4 new undergraduate courses are offered by existing faculty, then is this at the expense of graduate course offerings?
3. The GSM currently offers a Master of Professional Accountancy and proposes to integrate undergraduate accounting minor students into its professionally related activities and events. What is the likely impact of offering this minor and incorporating undergraduate minor students into MPAc program activities for the existing graduate students? For example, will the level of career support offered by staff for graduate students change as a result of this minor? Will there be any negative impact anticipated with regards to student-faculty interactions for the existing graduate students (in the MPAc or MBA program, which also has students who concentrate in accounting)? This should be addressed in the proposal.
4. It is stated in the proposal that the GSM advisors will provide advising to students in the proposed minor. How much additional work load would this add to these advisors? Does the GSM anticipate hiring staff specifically for the minor to address the additional advising demands?
5. The proposal states that there is no overlap with existing courses offered at UC Davis and that representatives from the GSM met with department heads at potentially affected units. There is no summary of the responses provided from these department heads. Letters, emails, or comment summaries from those department heads should be included in the proposal. Also, is there any anticipated impact of this minor on those existing programs?
6. A majority of GSM faculty voted in favor of the accounting minor proposal and curriculum (19 of 22 who voted). However, three faculty members voted against the minor and curriculum. Reasons for a “no” vote should be addressed in the proposal, if such information is available.

Thank you for the opportunity to review and comment on the GSM Proposal for a Minor in Accounting.

Planning & Budget

January 8, 2017 12:31 PM

The Committee on Planning and Budget (CPB) reviewed and discussed the proposal for a Minor in Accounting. CPB is not unanimous in support of this proposal and has several concerns. First, CPB believes that the interest will be high, but not as high as GSM's proposal implies. CPB's best guess is that about 100 to 120 students would graduate with the minor each year. This should make the minor's budget feasible, but only just. Perhaps if the campus advertised the minor more, it would attract more than 120 per year, but 225, included in GSM's projections, seems overly optimistic. That number would require close to half of Managerial Economics majors (approximately 500 graduates per year) to want the accounting minor. It also appears that most of the teaching will be done by LSOE faculty. Some CPB members feel that the courses should be taught by research faculty instead rather than hiring Senate faculty whose principal responsibility is teaching and then deploying the workload associated with those faculty to build new programs.

In addition, the budget analysis in the proposal does not include the tuition remission for the TAs, which can be an amount greater than their salaries. Usually, that expense is paid by the College, as part of the normal allocation of TAs. Here GSM itself would be that unit. If GSM absorbed these costs itself, it would not break even at even 150 minors per year.

Finally, it is not clear whether there has been an effort to coordinate with other departments on this proposal. One way to coordinate would be to develop a joint program with the Department of Agricultural and Resource Economics and have joint faculty in charge of teaching the courses. It is also not clear from the proposal whether this minor is included in the academic plan, and if so, is it consistent with the academic plan for the Graduate School of Management.

Undergraduate Council

January 13, 2017 8:27 AM

Response continued on next 2 pages.

January 8, 2017

Memorandum:

To: Rachael Goodhue
Chair, Academic Senate

From: Ed Caswell-Chen
Chair, Undergraduate Council

Re: Response to RFC on proposal for accounting minor

At its January 6, 2017 meeting, the Undergraduate Council (UGC) discussed the proposal for an accounting minor from the Graduate School of Management.

The UGC concludes that the minor will enhance, in several ways, educational opportunities for UC Davis undergraduate students; however, the UGC did express some concern whether sufficient resources will be available to offer the new classes given the year 1 projected loss in the budget. In addition, the proposed budget was not completely clear regarding the exact responsibility for the LSOE charged with "...six accounting classes across the new minor, the MPAC, and the MBA programs." The instructor(s) for the new classes were not explicitly identified. The UGC requests that the GSM be particularly mindful of the budget relative to successful implementation of the new courses.

Overall, the UGC supports the proposed minor provided that the proposed new classes are approved and instructor(s) is (are) identified so that the courses can be delivered to students as planned.