December 1, 2003

David W. Pershing  
Senior Vice President for Academic Affairs  
205 Park  
Campus

RE: Proposal to Change Name of Master of Professional Accountancy Degree  
to Master of Accounting Degree

Dear Vice President Pershing:

At its meeting of November 24, the Graduate Council unanimously voted to approve a proposal to change the name of the Master of Professional Accountancy Degree to a Master of Accounting degree within the School of Accounting and Information Systems.

The name change is unanimously supported by faculty within the School of Accounting and Information Systems. The change will bring the name of the degree into conformity with common practice at institutions with similar degrees.

A copy of the proposal is attached for your approval and transmittal to the Academic Senate.

Sincerely,

David W. Chapman  
Assoc. V.P. for Graduate Studies  
Dean, The Graduate School

Encl.

XC: Jack Brittain, Dean, David Eccles School of Business  
David Plumlee, Director, School of Accounting and Information Systems

DSC/dh
Name Change Request for the Master of Professional Accountancy (MPrA) degree

1. Request: The faculty of School of Accounting and Information Systems proposes to change the name of its Master of Professional Accountancy (MPrA) degree to the Master of Accounting. We propose this degree name change with unanimous support by the School’s faculty. The Accounting Advisory Board, a group of individuals from the business, professional, and academic communities, as well as students and auxiliary faculty in accounting were consulted and also support the name change.

2. Need: We propose this name change from "Master of Professional Accountancy" to the “Master of Accounting” to conform to common practices at institutions with similar degrees (see the table below). By having a more commonly accepted name, the nature of the degree our graduates hold will be recognized more readily by potential employers and others review their resumes. In addition, potential students will recognize more readily the nature of the degree. For example, potential students using Internet searches are more likely to use Master of Accounting than Master of Professional Accountancy.

3. Institutional Impact: The proposed change in name will have no impact on enrollments, administrative structures, or physical facilities and equipment.

4. Costs: There will be minimal costs associated with this change in degree name. We expect those changes to be associated with things like printing forms with the new name, etc.

5. Practice Elsewhere: Among the set of our peer schools to be used in our upcoming reaccredidation review, the schools in the table below use either Master of Accounting or some close variation on that name.

<table>
<thead>
<tr>
<th>University of Alabama</th>
<th>Master of Accountancy</th>
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<tbody>
<tr>
<td>University of Arizona</td>
<td>Master of Accounting</td>
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<tr>
<td>University of Florida</td>
<td>Master of Accounting</td>
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<tr>
<td>University of Georgia</td>
<td>Master of Accountancy</td>
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<tr>
<td>University of Iowa</td>
<td>Master of Accountancy</td>
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<tr>
<td>University of New Mexico</td>
<td>Masters of Accounting</td>
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<tr>
<td>University of Oklahoma</td>
<td>Master of Accountancy</td>
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<tr>
<td>University of Oregon</td>
<td>Master of Accounting</td>
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<tr>
<td>University of South Carolina</td>
<td>Master of Accountancy</td>
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<tr>
<td>University of Tennessee</td>
<td>Master of Accountancy</td>
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</tbody>
</table>

We view the proposed name as common practice. Adopting the name Master of Accounting will help prospective student find and recognize our masters program, and having a degree with an unusual name will not disadvantage our graduates.

6. Changes, if any, in precise names of degrees offered: We propose changing the title of our masters program from "Master of Professional Accountancy" to “Master of Accounting.” We propose that this degree name be effective with students entering the program beginning Fall 2004, which is the next admission point for the program, and that students graduating in May, August or December 2004 be allowed to choose either the proposed or the old name. If approved, the University
Registrar will need to be notified that during this period there will be two names for the same degree. Degrees of students graduating in or before December 2003 will be named Master of Professional Accountancy.

7. Changes, if any, in catalogue descriptions, course designations, etc.: The only change will be in the degree name, all prefixes and designations will remain the same.