

The Graduate Council Minutes

September 21, 2000
3:00 p.m., Administration Building, Board Room

The next scheduled meeting of the Graduate Council is Thursday, October 19, at 3:00 p.m. in the Administration Building, Board Room. Agenda items are due October 5, and the agenda will be distributed by October 12.

Note: Course changes and additions will not take effect until they are listed in the graduate catalog. Items marked with an asterisk (*) must have approval by the Texas Higher Education Coordinating Board before listing in the graduate catalog.

Members present: Dr. Neal Tate, Dean; Dr. Lynn Eubank; Dr. Bill Kamman (for Dr. Burggren); Dr. James McDonald (for Drs. Hazleton and White); Dr. Gail Rola (for Dr. Hartman); Dr. Bertina Hildreth (for Dr. Keller); Dr. Linda Schamber (for Dr. Turner); Dr. Judith Forney; Dr. Don Schol (for Dr. Davis); Dr. Ken Lavender; Dr. Robert Pirtle; Dr. Charles Guarnaccia; Dr. Becky Glover; Dr. Cloyd Hyten; Dr. Keith Johnson; Dr. Richard Vedder (for Dr. Windsor); Dr. John Todd (for Dr. LaBrecque)

Members absent: Dr. Thomas Clark; Dr. Steve Craig; Dr. George Morrison; Graduate Student Council Representatives

Visitors present: Lynn Austen (PAIS)

I. Approval of Minutes from Previous Meeting:

The minutes from the July 20, 2000 meeting of the Graduate Council were approved with no corrections or additions on a motion from Dr. Kamman and a second by Dr. Schol.

II. Announcements

Angelia Blank (Council Secretary) delivered a baby girl and both are well.

III. Requests for New Courses

The following request was unanimously approved on a motion by Kamman and a second by Lavender.

A. Mathematics

1. Add: MATH 6310 – Topics in Combinatorics (3 hours)

Selected topics of current interest in combinatorics such as enumeration, combinatorial optimization, Ramsey theory, topological graph theory, random methods in combinatorics (random graphs, random matrices, randomized algorithms, etc.), combinatorial designs, matroids, formal languages and combinatorics on words, combinatorial number theory, combinatorial and symbolic methods in dynamical systems. May be repeated for credit.

Course Safety Category 1

IV. Request for New Program

The first reading for the following new program request was unanimously approved.

*A. The College of Arts and Sciences proposes to offer a Ph.D. program in Philosophy which will be jointly administered by the Department of Philosophy and Religion Studies at UNT and by the Department of Philosophy and Humanities at the University of Texas at Arlington, under the auspices of the Federation of North Texas Area Universities. Additional information will be available at the meeting. (first reading)

V. Request for Change in Program/Major/Degree/Option Requirements

The following proposal to offer two graduate certificates in the School of Merchandising and Hospitality Management was unanimously approved.

A. The School of Merchandising and Hospitality Management is proposing to offer two graduate certificates as options to potential students who may not be able to or interested in completing a 36-hour degree program. These 12-hour graduate certificates will be directed to professionals who are already working in their respective industries. The two certificates are a graduate certificate in merchandising and a graduate certificate in hospitality management. A certificate student would complete a plan of study tailored to his or her professional needs by using existing SMHM graduate courses.

VI. Request for Dual/Joint Degree Programs

Dr. Tate distributed an Executive Summary for the Request for a New Academic Degree Program, Doctor of Philosophy in Philosophy for a first reading. He explained that the proposal is for a joint program with University of Texas-Arlington under the auspices of the Federation. Discussion, comments and questions followed. The first reading was unanimously approved on a motion by Dr. Guarnaccia and a second by Dr. Hyten.

VII. Consent Calendar

A. Request for Change in Existing Courses

Changes in the Accounting courses were unanimously approved on a motion by Dr. Kamman and a second by Dr. Hildreth.

1. Accounting

a. Change: ACCT 5110 – Accounting Analysis and Reports I (change course prerequisites)

ACCT 5110 – Accounting Analysis and Reports I. 3 hours. Measurement and reporting issues at they affect revenue and expense recognition, equity measurements, working capital, plant and equipment, and intangibles. Includes study of managerial accounting issues as they affect both financial statement presentation and enterprise planning and control. Prerequisite(s): ACCT 5020 (2020, 2030); MATH 1190 or 1400. All prerequisites (other than ACCT 5020) may be taken concurrently. Accounting leveling course.

b. Change: ACCT 5120 – Accounting Analysis and Reports II (change course prerequisites)

ACCT 5120 – Accounting Analysis and Reports II. 3 hours. Measurement and reporting issues as they affect recognition, equity measurements, long-term investments, foreign currency translation, business combinations, consolidated financial statements and alternative accounting models. Prerequisite(s): ACCT 5110 (3110, 3270). Accounting leveling course.

c. Change: ACCT 5130 – Accounting for Management (change course prerequisites)

ACCT 5130 – Accounting for Management. 3 hours. Designed to provide a manager with the ability to understand and use accounting data to make business decisions and manage a business. Additionally, to provide managers with the ability to communicate adequately with accountants. Readings, cases, and projects are used to examine a wide variety of managerial topics. Prerequisite(s): ACCT 5020; ECON 5000; MATH 1190 or 1400; BCIS 5090; MSCI 5010. For students not seeking a BS or MS in Accounting.

d. Change: ACCT 5140 – Advanced Accounting Analysis (change course prerequisites)

ACCT 5140 – Advanced Accounting Analysis. 3 hours. Advanced topics in financial accounting and reporting, including business combinations and consolidations, international accounting and monetary translation, governmental accounting and fiduciary accounting. Prerequisite(s): ACCT 5110 and 5120 (3110, 3120, 3270); MATH 1190 or 1400; MSCI 5010.

e. Change: ACCT 5150 – The Development of Accounting Theory (change course prerequisites)

ACCT 5150 – The Development of Accounting Theory. 3 hours. The theory of accounting as it has developed in the economy of the United States. Particular emphasis on concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas. Prerequisite(s): ACCT 5120 (3120, 3270); ECON 5000; BCIS 5090; or consent of department.

f. Change: ACCT 5160 – Issues in Financial Accounting and Standard Setting (change course prerequisites)

ACCT 5160 – Issues in Financial Accounting and Standard Setting. 3 hours. Advanced accounting concepts and standards with emphasis on income determination, including legal, economic and accounting views of the income concept. Development of criteria for evaluating and applying theoretical concepts, particularly as they apply to current controversial questions in accounting. Prerequisite(s): ACCT 5120 (3120, 3270); ECON 5000; MATHJ 1190, BCIS 5090.

g. Change: ACCT 5180 – Topics in Financial Accounting (change course prerequisites)

ACCT 5180 – Topics in Financial Accounting. 3 hours. A seminar in new topics and areas of current interest to students of financial accounting. Prerequisite(s): ACCT 5120 (3120, 3270) and 5150; ECON 5000; MATH 1190; BCIS 5090; or consent of department. May be repeated for credit.

h. Change: ACCT 5250 – Strategic Cost Management (change course prerequisites)

ACCT 5250 – Strategic Cost Management. 3 hours. The role and scope of the strategic cost management function (management accounting) within organizations is changing rapidly. New cost management tools provide organizations with information for decision making and control in an international marketplace. These tools directly incorporate organization strategy and focus on process understanding. The course typically includes readings, cases, and discussion of planning and budgeting, activity based concepts, target costing, performance measurement, quality, and environmental cost management. Specific topics will vary. Prerequisite(s): ACCT 3270 or 5130.

i. Change: ACCT 5270 – Managerial Cost Accounting (change course prerequisites)

ACCT 5270 – Managerial Cost Accounting. 3 hours. Accumulation, analysis and interpretation of accounting data relevant to purposes of managerial decision making; profit planning and control, and application of mathematics and statistics to accounting analysis. Prerequisite(s): ACCT 3270 or 5130.

- j. Change: ACCT 5300 – Federal Taxation of Income (change course prerequisites)

ACCT 5300 – Federal Taxation of Income. 3 hours. Introduction, problems of tax bases and rates; history of federal income tax; determination of federal income tax base and application of rates; the basic compliance requirement. The impact and effect of tax laws on the social and economic environment. Prerequisite(s): ACCT 5020 (2020, 2030). Accounting leveling course.

- k. Change: ACCT 5310 – Tax Research and Administrative Procedure (change course prerequisites)

ACCT 5310 – Tax Research and Administrative Procedure. 3 hours. Objectives are to develop the technical skill to identify tax situations, isolate the tax issue, and develop the documentary support and arguments for acceptable solutions to complex tax problems. Upon completion of the course, the student will be able to sue the major tax services and prepare a tax memorandum that communicates as completely as possible the tax problems of a practical situation. Also included are the procedural processes for representing a taxpayer before the Internal Revenue Service and the requirements for filing a tax return. Prerequisite(s): ACCT 5300 (4300).

- l. Change: ACCT 5320 – Taxation of Corporations, Partnerships and Fiduciaries (change course prerequisites)

ACCT 5320 – Taxation of Corporations, Partnerships and Fiduciaries. 3 hours. An overview of federal tax laws governing C corporations, S corporations, fiduciaries and partnerships. Explanations of how these entities are sued in tax planning. A case method course for MS candidates not planning to specialize in taxation. Prerequisite(s): ACCT 5300 (4300).

- m. Change: ACCT 5330 – Taxation of Corporations and Shareholders (change course prerequisites)

ACCT 5330 – Taxation of Corporations and Shareholders. 3 hour. A comprehensive study of rules governing the taxation of corporations and the related problems of corporate shareholders. Emphasis is on the use of corporate tax planning. Some important topics covered are formation of corporations; planning the capital structure to minimize taxes; distributions to shareholders, particularly distributions that receive capital-gains treatment; and corporate reorganizations. Numerous cases are used in the course to improve research skills and the preparation of written reports. Prerequisite(s): ACCT 5300 (4300) and 5310. ACCT 5310 may be taken concurrently.

- n. Change: ACCT 5360 – Advanced Topics in Federal Taxation (change course description and prerequisites)

ACCT 5360 – Advanced Topics in Federal Taxation. 3 hours. This course, through varying subtitles, is offered in both the MS and MBA in Accounting programs. In the MBA program, the course, subtitled Taxes for Managerial Decision Making, Provides a broad introduction to federal taxation and the recognition of tax opportunities and pitfalls. Prerequisite(s): admission to the MBA in accounting program. In the MS in accounting program this course provides the opportunity for thorough coverage of selected topics that will vary depending on the needs of students, changes in tax policy and practice, and faculty resources. Subtitles may include Partnerships and S Corporations, Advanced Corporate Taxation, and Tax Reform. Prerequisite(s): ACCT 5300 (4300) and 5310. Also ACCT 5330 when taught as Advanced Corporate Taxation. ACCT 5310 may be taken concurrently.

- o. Change: ACCT 5410 – Audit Investigative Process (change course prerequisites)

ACCT 5410 – Audit Investigative Process. 3 hours. The complete cycle of the investigative process known as auditing is covered from evaluation of the business, through study and evaluation of internal control, to corroborative evidence on the details of account balances.

Topics include flow-charting, testing planning, use of statistical sampling, computer controls and management audits. Actual experience is gained through an extended case where an audit is performed by student teams. Prerequisite(s): ACCT 4100, 4400; BLAW 5050; BCIS 5090; MSCI 5010.

p. Change: ACCT 5430 – Auditing Special Problems (change course prerequisites)

ACCT 5430 – Auditing Special Problems. 3 hours. A course reserved for in-depth study of particular problems in auditing. The topics change to cope with the dynamic nature of the profession. Specific topics can be offered on a part-semester or semester basis. Prerequisite(s): ACCT 5410.

q. Change: ACCT 5370 – Family Tax Planning and Contemporary Topics (change course prerequisites)

ACCT 5370 – Family Tax Planning and Contemporary Topics. 3 hours. Federal estate and gift taxes are analyzed in the first half of the course. Special attention is given to techniques for disposing of wealth to minimize taxes. Estate planning and return preparation cases are assigned. In the second half of the course, international and state, and local taxes, compensation planning, exempt organizations, fiduciary income taxation, and passive activity losses are analyzed. Prerequisite(s): ACCT 5300 (4300), 5310. ACCT 5310 may be taken concurrently.

r. Change: ACCT 5440 – EDP Control and Auditing (change course prerequisites)

ACCT 5440 – EDP Control and Auditing. 3 hours. The use of the computer to process transactions imposes a new environment and a new set of problems for the auditors, independent and internal. Controls and audit techniques to evaluate these controls are emphasized. The use of the computer as an audit tool is introduced through actual operation of Generalized Audit Software such as is currently used in practice. Additional topics covered include computer fraud, security measures and controls in advanced on-line, teleprocessing systems. Prerequisite(s): ACCT 4100, 4400; or consent of department.

s. Change: ACCT 5450 – Seminar in Internal Auditing (change course prerequisites)

ACCT 5450 – Seminar in Internal Auditing. 3 hours. A study of the theory and practice of internal auditing. The course examines the difference between internal and external auditing, focusing on such issues as independence, audit scope, reporting and human relations. Specific internal audit topics include operational auditing, audit administration, planning and supervision, and internal audit reporting. Prerequisite(s): ACCT 4100, 4400; or consent of department.

t. Change: ACCT 5470 – Auditing Advanced Theory (change course prerequisites)

ACCT 5470 – Auditing Advanced Theory. 3 hours. A conceptual approach to the auditing process, stressing the interrelations of objectives, standards, techniques and procedures. Current topics, including significant legal cases, are included. Prerequisite(s): ACCT 5410; ACCT 5800 is recommended.

u. Change: ACCT 5520 – Government and Other Non-Profit Accounting (change course prerequisites)

ACCT 5520 – Government and Other Non-Profit Accounting. 3 hours. Critically examines current issues in financial accounting, management control and auditing for government and other non-profit organizations. Prerequisite(s): ACCT (3110 and 3270) or 5130.

v. Change: ACCT 5630 – Accounting Systems and Controls (change course prerequisites)

ACCT 5630 – Accounting Systems and Controls. 3 hours. A comprehensive study of computerized managerial accounting systems. Major topics include: role of accounting systems in managerial planning and control (decision making), application of computers in accounting systems, role of the managerial accountant in technology management. Prerequisite(s): ACCT 3270 or 5130, 4100; or consent of department.

w. Change: ACCT 5710 – Petroleum Accounting (change course prerequisites)

ACCT 5710 – Petroleum Accounting. 3 hours. An introduction to the oil and gas industry and the specialized financial accounting procedures associated with the industry. Area emphasized include exploration, leasing, drilling, producing, amortization conveyances, joint interests, unitizations, carried interests, and partnerships and special gas contracts. Prerequisite(s): ACCT 3120, 3270 or 5130; BLAW 5050.

x. Change: ACCT 5760 – Oil and Gas Taxation (change course prerequisites)

ACCT 5760 – Oil and Gas Taxation. 3 hours. A survey of federal tax laws affecting the oil and gas industry. Exploration; drilling, development and leasing; conveyances; depletion and amortization; the Windfall Profit Tax. Prerequisite(s): ACCT 5120 (3110, 3120), 3270 or 5130, 5300 (4300); BLAW 5050 (3430).

y. Change: ACCT 5890 – International Accounting (change course description and prerequisites)

ACCT 5890 – International Accounting. 3 hours. This course is designed to integrate both the functional areas of accounting and the functional areas of business administration in a global decision making framework. Cross-functional and global approaches to organizational issues will be emphasized. The course will be structured to enhance the ability of students to think critically, and to develop knowledge, skills, and attitudes necessary to compete effectively in the global perspectives in accounting, environmental, social and political influences on accounting, accounting information systems in a multinational enterprise, performance evaluation in a multinational enterprise, comparative international analysis of financial statements, and the exploration of timely topical issues related to international accounting. Prerequisite(s): ACCT 5020; ECON 5000; MATH 1190 or 1400; BCIS 5090; MSCI 5010; FINA 3770 or equivalent.

2. Business Computer Information Systems

The BCIS course changes were approved unanimously on a motion by Dr. Glover and a second by Dr. Guarnaccia.

a. Change: BCIS 5630 – N-Tier Systems (change course prerequisites)

BCIS 5630 – N-Tier Systems. 3 hours. Examines technical and managerial issues associated with the design, development, and deployment of client/server computer systems. Topics include architectures, platform connectivity, and project management. Prerequisite(s): BCIS 5110, 5120 and 5420, or consent of department.

b. Change: BCIS 5670 – International Issues in Information Technology (change course prerequisites)

BCIS 5670 – International Issues in Information Technology. 3 hours. Discussion and in-depth analysis of contemporary information systems topics with emphasis on the economic and technological impact of computer information systems on the business environment. Prerequisite(s): BCIS 5120 or consent of department.

B. Request for Course Deletion

None

VIII. Old Business

None

IX. New Business

The Graduate Council adopted the concept of Option Three for changing the standardized test requirement for the Master's in Interdisciplinary Studies, with the provision that a reworded version will be presented and approved at the next meeting of the Graduate Council on a motion by Dr. Lavender and a second by Dr. Schamber.

A. Masters in Interdisciplinary Studies (MS or MA)

The current admissions criteria for applicants to the Masters in Interdisciplinary Studies (MS or MA) are relatively stringent, but based on the older notion of GRE total scores; the current criteria for admission are below:

Applicants for admission to the degree program in interdisciplinary studies must submit (1) a completed School of Graduate Studies application form, (2) complete transcripts and (3) a written statement outlining the course work areas to be combined on the degree and the goals the applicant hopes to accomplish by completing the degree. In addition, applicants are required to present satisfactory scores on the aptitude test of the Graduate Record Examination (GRE). A total of 1000 on the combined verbal and quantitative sections of the GRE is required, and the score on each of the sections must be at least 400. All of the above materials and scores must be submitted prior to any enrollment for courses leading to the degree.

The program needs admissions criteria that would hold to the spirit of the new criteria adopted by all other graduate degree programs. The new admissions criteria for all of the other degrees depend on applicants' major areas. Problematic, then, is that there is no "major area" for interdisciplinary studies, at least as defined by the major area categories provided for the GRE.

(At least) three options obtain to deal with admission to the Masters in Interdisciplinary Studies:

Option One: Keep the current criteria (see above)

Note: This option retains the stringent admissions standard, but it is far from the spirit behind the new area-related criteria adopted for all other degrees. (It is also likely to result in a good deal of concern if adopted.)

Option Two: Change to a flexible system in which participating degree-granting programs determine GRE-related admission criteria on an ad-hoc basis for individual applicants, as follows:

Applicants for admission to the degree program in interdisciplinary studies must submit (1) a completed School of Graduate Studies application form, (2) complete transcripts and (3) a written statement outlining the course work areas to be combined on the degree and the goals the applicant hopes to accomplish by completing the degree. In addition, applicants are required to present satisfactory standardized scores (e.g., GRE, GMAT) or other admissions materials (e.g., portfolio), as determined for individual applicants by participating degree-granting programs. All materials and scores must be submitted prior to any enrollment for courses leading to the degree.

Note: This option would permit a good deal of flexibility, but its ad-hoc nature may alter the current, more stringent character of the program. (In addition, departments and graduate-school personnel would almost certainly not appreciate the additional workload that this option would require.)

Option Three: Change to a flexible system in which applicants submit standardized scores or other materials as determined at the Graduate School by an aggregate of the participating degree programs, and in which standards for admission are based on either area-specific requirements or the means for these areas, whichever are higher.

Applicants for admission to the degree program in interdisciplinary studies must submit (1) a completed School of Graduate Studies application form, (2) complete transcripts and (3) a written statement outlining the course work areas to be combined on the degree and the goals the applicant hopes to accomplish by completing the degree. In addition, applicants are required to present satisfactory standardized scores (e.g., **MAT**, **MCAT**, GRE, GMAT) or other admissions materials (e.g., portfolio), as determined by an aggregate of the participating degree programs. Numerical standards for admission are based either (i) on the highest among area-specific requirements or (ii) on the means for these areas, whichever are higher. Non-quantified admissions materials (e.g., portfolio) must be evaluated directly by the relevant participating program, with standards no less stringent than employed for admission by these programs. All materials and scores must be submitted prior to any enrollment for courses leading to the degree.

Note: This option would result in the desired flexibility, would not unduly burden programs with ad-hoc admissions decisions, and would generally maintain the current, relatively stringent standards of admission of the current Masters in Interdisciplinary Studies.

B. Graduate Credit Requirement

Dr. Tate provided the Council with a Semester Credit Hour Summary & Funding Implications chart. Discussion on funding implications of allowing graduate students to automatically obtain graduate credit for 4000 level courses and the use of six (6) semester credit hours of 4000 level coursework for graduate credit toward a master's degree program. Discussion regarding eliminating 4000 level courses from the Graduate Catalog, changing the wording in the catalog, or possibly adding corresponding 5000 level course numbers to the inventory followed. The first reading was unanimously approved on a motion from Dr. Pirtille and a second by Dr. Schamber with the stipulation to keep the implementation strategy under consideration until the second reading. The council will discuss the proposals with their departments before the second reading.

1. Change the requirement stated in the Graduate Catalog, page 53

FROM

"A maximum of six semester hours of courses numbered between 4000 and 4999, in which graduate credit has been earned, may be counted toward a master's degree."

TO

"Only courses numbered between 5000 and 6999 may be counted for graduate credit."

2. Change any other text in the graduate catalog that refers to earning graduate credit for courses numbered less than 5000.

Meeting was adjourned.