

The Master of Accountancy and Master of Business Administration dual degree program allows students to share credit hours between the MBA and MAcc programs (both within the School of Business) to reduce the overall number of credit hours required to obtain both degrees together. Separately, the MAcc program requires 10 courses/30 credit hours and the MBA program requires 10 courses/30 credit hours. If both programs were pursued separately, rather than through the dual program, a total of 20 courses/60 credit hours would be required for completion of both degrees. Students enrolled in the dual program are able to apply six credit hours of upper-level (600-series) MBA courses toward the MAcc and six credit hours of upper-level (600-series) MAcc courses toward the MBA; both the MAcc and MBA can be obtained with a total of 15 courses/45 credit hours. In addition, both programs share a common required course – AC627 Management Accounting Analysis. Semesters consisting of MAcc and MBA courses taken simultaneously must be closely coordinated between the student, the MBA program director and the MAcc program director. Many MAcc courses follow a different offering format than MBA courses, therefore communication between both program directors and the student, as well as close attention to course scheduling is necessary.

#### **MAcc-MBA Degree Completion Requirements**

- The MAcc program requires the equivalent of an undergraduate BBA in Accounting prior to admission to the dual degree program.
- MA116 College Algebra or equivalent is a prerequisite to the dual program required prior to entry for all students.
- Completion of 7 courses/21 credit hours from the upper-level (600-series) MBA program curriculum.
- Completion of 7 courses/21 credit hours from the upper-level (600-series) MAcc program curriculum.
- Completion of the 1-course/3-credit-hour shared course, AC627 Management Accounting Analysis.
- A cumulative grade point average of at least 3.0 in the 15-course/45 credit-hour upper-level MBA and MAcc dual degree curriculum.
- All MBA and MAcc coursework must be completed within six (6) calendar years from the date of admission.
- Applicants must apply separately to and be accepted by both the MBA and MAcc programs.
- Dual program students are required to participate in orientation and assessment activities of both programs.
- Completion of the MBA program is not required to coincide with completion of MAcc requirements or vice-versa.

#### **MBA Program Components**

The MBA Program is comprised of three distinct parts: an orientation, the curriculum and a closure experience.

# **MBA Program Orientation Experience**

All admitted dual MAcc-MBA students are required to attend an orientation session prior to beginning their first semester in the program. The MBA Orientation event for Summer and Fall-start students will be held in-person on a date 1-2 weeks prior to the beginning of the Fall semester, usually on a Saturday. Spring-start students will attend orientation separately in January. The MBA office will reach out to admitted students with further information in advance of the orientation session. A Zoom attendance option and alternative distance assignments will be available for long-distance-students (defined as living 85+ miles from campus based on your permanent address on-file with the University).

The purpose of orientation is to set the expectations of students and faculty regarding the student's MAcc-MBA experience. This is accomplished through the presentation of the MBA Vision Statement, the MBA Program Values Statement, and set of exercises designed to promote interaction and networking among new MBA students, current MBA students, faculty and alumni.



# **Dual Program Curriculum**Upper-Level MAcc and MBA Dual Program Curriculum

MBA Upper-Level Required/Non-Elective Courses	Credit Hours
EC652 Managerial Economics	3
BU655 Financial Strategies	3
BU656 Computer-based Information Systems	3
BU657 Strategic Marketing Management	3
BU658 Managerial Skills and Professional Experiences	3
BU659 Strategic Analysis	3
Total Required MBA Non-Elective Upper-Level Hours	18
Upper-Level Elective Course in Global Business Perspectives (choose one:)	Credit Hours
BU674 International Business	3
BU678 International Marketing	3
Total Upper-Level Global Business Perspective Hours (one course)	3
MAcc Upper-Level Required/Non-Elective Courses	Credit Hours
AC621 Advanced Financial Accounting	3
AC624 Federal Income Tax of Business Entities	3
AC625 Advanced Auditing	3
AC630 Advanced Accounting Information Systems	3
BU671 Legal and Ethical Issues	3
Total Required MAcc Non-Elective Upper-Level Hours	15
* **	15
Upper-Level MAcc or MBA Elective Courses* (choose two:)	Credit Hours
Upper-Level MAcc or MBA Elective Courses* (choose two:)	Credit Hours
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination	Credit Hours
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting	Credit Hours 3 3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting	Credit Hours 3 3 3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions	Credit Hours 3 3 3 3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity	Credit Hours 3 3 3 3 3 3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments	Credit Hours  3  3  3  3  3  3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation	Credit Hours  3  3  3  3  3  3  3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation  BU685 Business Intelligence Systems	Credit Hours  3  3  3  3  3  3  3  3  3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation  BU685 Business Intelligence Systems  BU697 Internship Experience	Credit Hours  3  3  3  3  3  3  3  3  3  3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation  BU685 Business Intelligence Systems  BU697 Internship Experience  BU698 International Travel Experience	Credit Hours  3  3  3  3  3  3  3  3  3  3  3
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation  BU685 Business Intelligence Systems  BU697 Internship Experience  BU698 International Travel Experience  Total Upper-Level MAcc or MBA Elective Courses Hours (two courses)	Credit Hours  3  3  3  3  3  3  3  3  3  3  6
Upper-Level MAcc or MBA Elective Courses* (choose two:)  AC626 Contemporary Issues in Accounting: Fraud Examination  AC628 Governmental/NFP Accounting  AC699 Internship in Accounting  BU616 Commercial Transactions  BU630 Entrepreneurship and Creativity  BU679 Investments  BU683 Venture Creation  BU685 Business Intelligence Systems  BU697 Internship Experience  BU698 International Travel Experience  Total Upper-Level MAcc or MBA Elective Courses Hours (two courses)  Upper-Level MAcc and MBA Shared Course	Credit Hours  3  3  3  3  3  3  3  3  4  Credit Hours

<sup>\*</sup>Students should consult with the MBA director regarding the availability of these electives.



### **MBA Program Closure Experience**

The MBA closure experience will take place in the final capstone course, BU659 Strategic Analysis. This course is focused on strategic decision-making in a simulated business environment. The course requires students to produce both written and oral presentations requiring them to utilize the content of their prior MBA coursework to explain the strategic decisions they made in the simulated business environment.

In addition to the written and oral presentations, students in BU659 Strategic Analysis are required to take the Major Field Test for Master of Business Administration (MFT-MBA). The computerized exam contains 124 multiple-choice questions, half of which are based on short case-study scenarios. Most of the questions require knowledge of specific information drawn from four content areas: marketing, management, finance and managerial accounting. Some questions require strategic integration skills – the ability to integrate knowledge of two or more content areas. The test also includes questions that focus on international business, information technology, the legal and regulatory environment, business ethics and social responsibility, quantitative analysis and managerial economics.

A unique feature of MFT-MBA design is the capability of measuring critical thinking ability – that is, the test assesses the ability to analyze and interpret data, apply concepts and ideas and analyze theories and relationships deductively and inductively. The MFT exam is a standardized exam taken by students across more than 300 schools that offer the MBA degree. The MFT-MBA exam is used to provide information to both the MBA faculty and students on their level of academic achievement relative to the other MBA degree granting schools that participate in the MFT-MBA exam.

#### **Reflective Essay**

In addition to the capstone course, BU659 Strategic Analysis and the MFT-MBA exam, each student is required to write a reflective essay during the final weeks of the student's graduation semester. This essay is a response to a series of questions in which the student evaluates the MBA Program Goals. For each question, the student is required to write a paragraph to explain their response.

The purpose of the reflective essay is to help the student recognize that their work fits into a coherent whole. It helps the student appreciate that upper-level courses had an overall purpose and were not simply random selections. The reflective essay also allows the student to evaluate how well the Washburn MBA experience met their expectations.

#### Office of Career Engagement Career Status Survey

A short Online survey administered through the Washburn University Office of Career Engagement is the final item required prior to a student's graduation from the MBA program. Printed confirmation of completion of the survey will be turned in to the MBA Office with the reflective essay during the final weeks of the student's graduation semester. Data received from this survey is vital in gauging the effectiveness of the MBA program and the career successes of our graduates.

#### **Academic Advising**

All academic advising for dual MAcc-MBA students is done by both the MAcc and MBA directors. Prior to enrollment opening for each upcoming semester and prior to receiving an enrollment PIN, MAcc-MBA students are required to consult with both the MAcc and MBA directors to determine MAcc and MBA course selection, in part to ensure that courses are taken when available, as well as to ensure a timely graduation. This level of coordination between the two programs and the dual-degree student also prevents timing/scheduling conflicts between MAcc and MBA classes. Permission for enrollment in any class for which the instructor/MAcc/MBA director feels the student's background and preparation are inadequate will be withdrawn. Students are expected to inform Washburn University and the MAcc/MBA directors of any changes to their permanent and current address and contact information. International students must additionally inform the International Programs Office of these changes.

Students are expected to check their Washburn University e-mail regularly, as official communications, including all enrollment information, will be sent to the Washburn University e-mail address. All degree plan change proposals and course adds/drops must be approved by the MAcc/MBA directors prior to making changes to ensure the correct courses are taken at the correct time to ensure a timely graduation.



#### **Academic Status: Full-Time and Part-Time Graduate Students**

Full-time and part-time status of graduate students during the fall and spring semesters are calculated as follows:

- 9 or more credit hours per semester = full time
- 8 credit hours per semester = three-quarter time
- 5 to 7 credit hours per semester = one-half time
- 1 to 4 credit hours per semester = one-quarter time

## **Financial Aid Eligibility**

Please note that a student must be enrolled in 5 or more credit hours during a fall or spring semester to be eligible for financial aid. Financial aid for graduate students is much more limited than for undergraduate students. Taking 5-8 hours (less than full-time status) can result in a lower amount of financial aid (loan) eligibility than a student enrolled full-time would receive. All student aid applications, determinations and award maintenance processes are handled by the Washburn University Financial Aid Office.

#### **Grades**

The symbols used in grading are as follows: A, excellent; B, well above average; C, average; D, below average; F, failure. In computing grade point averages: A equals 4; B equals 3; C equals 2; D equals 1; F equals 0. No grade below "C" is acceptable for graduate credit in the dual MAcc-MBA program, either foundation-level or upper-level. To graduate from the dual MAcc-MBA program, students are required to have at least a 3.0 grade point average in all graded upper-level courses (numbered 600 and above). For all upper-level courses, a student will be allowed to have a maximum of two courses with a grade of 'C.'. A student receiving a grade of 'C' or below in an upper-level course may retake the course, but only once.

#### **Incompletes**

In accordance with Washburn University policy, incomplete grades ('I') may be given when most of the work for the course has been completed (approximately 75%). In order for a grade of incomplete ('I') to be turned into a letter grade, all the required course work must be turned in by the end of the regularly scheduled classes within one year of the date the incomplete was given. Otherwise, the incomplete grade will be converted to a grade of 'F.' Students must complete all 'I' grades in order to graduate from the University.

### **Academic Policy: Probation and Dismissal**

Students are placed on academic probation within the dual MAcc-MBA program whenever the upper-level grade point average falls below 3.0, or whenever a grade below 'C' is earned in a foundation-level or upper-level course. Only two 'C' grades are permissible in the entire upper-level program (600 level-courses). Students on academic probation must work with the MAcc/MBA directors to develop a plan of study to be restored to good standing in the next semester(s), subject to course availability. Different, stricter academic standards exist for provisionally-admitted students during the required provisional semester(s). These specific standards will be communicated to the student in the admissions award letter.

- A course withdrawal or grade of 'D' or 'F' in any course, including foundation-level, results in automatic academic probation and the course(s) must be retaken the following semester or the immediate next semester the course is offered. If a course withdrawal or grade of 'D' or 'F' is earned the second time during a course repeat, the student will be dismissed from the program.
- Each course, including foundation-level and upper-level program (600-level courses), can be re-taken only once.
- Any foundation-level course (below 600-level) must be completed with the grade of 'C' or better. There is no limit to the number of 'C' grades a student can earn in foundation-level courses.
- Students are allowed no more than two 'C' grades in the entire upper-level program (600-level courses). In addition, the overall upper-level GPA cannot fall below 3.0, otherwise a student will be placed on academic probation with the possibility of dismissal. Significant improvement must be demonstrated and the corrective steps outlined to the student by the MAcc/MBA directors must be successfully completed to be removed from academic probation.
- Students who continue on academic probation for more than one semester, unless otherwise planned, may be dismissed from the program at the discretion of the MAcc/MBA directors.



# **Program Time Limits**

A student may be awarded dual Master of Accountancy and Master of Business Administration degrees after completing the requirements for the programs in effect when the student was fully- or provisionally-admitted. The student may choose any subsequent catalog in effect within six years of the date of graduation. All course work must be completed within six (6) calendar years from the date of program admission, full or provisional. Completion of the MAcc program is not required to coincide with the completion of the MBA program, or vice-versa.

## **Academic/Tutoring Assistance**

Students experiencing academic difficulty should initially reach out to their professor regarding outside of class assistance. All professors maintain regular "office hours," either in-person on campus or via Zoom. Office hours will always be posted in the course syllabus. Students seeking assistance should begin with their professor and then if further assistance is needed, seek out the virtual academic tutoring program available through the university library system.

- <u>www.washburn.edu/student-life/tutoring-writing-center</u>
- Requests for tutoring information and availability must be e-mailed to: tutoring@washburn.edu

### **Washburn University Academic Misconduct Policy**

All students are expected to conduct themselves appropriately and ethically in their academic work. Inappropriate and unethical behavior includes, but is not limited to: giving or receiving unauthorized aid on examinations or in the preparation of papers or other assignments, or knowingly misrepresenting the source of academic work. Washburn University's Academic Impropriety Policy describes academically unethical behavior in greater detail and explains the actions that may be taken when such behavior occurs.

- For guidelines regarding protection of copyright and plagiarism prevention: www.washburn.edu/copyright
- For the Academic Impropriety Policy: <a href="https://www.washburn.edu/faculty-staff/faculty-resources/faculty-handbook/faculty-handbook-section-7.html#VIII">www.washburn.edu/faculty-staff/faculty-resources/faculty-handbook/faculty-handbook-section-7.html#VIII</a>
- For the Student Conduct and Disciplinary Code: <a href="https://www.washburn.edu/student-life/services/files/Student\_Conduct\_Code.pdf">www.washburn.edu/student-life/services/files/Student\_Conduct\_Code.pdf</a>

#### **Expectations of Dual MAcc-MBA Students and Virtual Attendance Requirements**

All requirements of students attending courses in-person are expected and required of students attending courses virtually via Zoom. Treat the virtual space as if you were physically in the classroom.

Key requirements include:

- Dress Code: Appropriate, professional attire is required.
- **Punctuality:** Be on time to class and ready to participate. Students who do not attend the virtual course or who do not participate in a satisfactory manner will be marked absent and face potential academic repercussions.
- Preparation: Prepare for class beforehand, just as you would if attending in-person.
- Contribute: Actively participate in group discussions and ask questions when needed.
- Technology: A reliable computer, camera, microphone, and Internet connection are required. The computer camera must always be "ON," with the student in front of the screen, visible to the instructor and fellow students. If privacy is a concern, utilize a background screen filter. Mute the microphone, unless actively participating or interacting with students and the professor. Utilize the Zoom "raise hand" function when you want to speak or ask a question in class. The Zoom "chat" feature should also be utilized when appropriate.
- Attention: The student's undivided attention during class-time is required. Eliminate distractions in your remote environment, such as electronics, food/drink and other people. A quiet, private, or semi-private study space is necessary when participating as a virtual student. Distractions not only prevent you from learning during class, but also could disrupt fellow students in both the virtual space and the physical classroom.
- Academic Integrity: Virtual students will not utilize unauthorized materials during classroom assignments,
  quizzes, tests or projects. All other Washburn University academic policy and student code of conduct terms also
  apply to the virtual space.