

ACAP
10-11-12
Agenda Item 8.b.

Clemson University

College of Business and Behavioral Science

Requesting Program Modification

Master of Professional Accountancy

Move from the University Center of Greenville
to Clemson at the Falls (August 2012-13) and Greenville One (2012-13)

Submission: August 15, 2012

James F. Barker, President

Program Content:

Dr. Frances Kennedy
Interim Director
fkenned@clemson.edu,
864-656-4712

University Contact:

Dr. Debra B. Jackson
Vice Provost
Clemson University
dbj@clemson.edu

864-656-4592

Revised September 7, 2012

Classification

Academic Unit: School of Accountancy and Finance

Name of Program: Masters of Professional Accountancy (MPAcc)

Name of Degree: Masters

CIP Code: 52.0303

Implementation Date: Upon approval of the SC CHE (to Clemson at the Falls) and upon completion of the building and approval of the lease agreement (to Greenville One)

Number of Credit Hours: 30 CH

Program Length: One year full time student

Methodology (traditional, online, blended): Traditional

Site: The program is approved for the main campus and for University Center of Greenville; the request is to move from the University Center of Greenville to Clemson at the Falls and ultimately to Greenville One

Greenville One, 1 N. Main Street, Greenville SC 29601

Justification

The Masters in Professional Accountancy program is offered on the Clemson main campus and is not readily accessible for many in the larger market of Greenville-Spartanburg. While previously approved for the University Center of Greenville, the program has not been taught at that location since 2000. The MPAcc will join the professional business degrees of management, marketing, and business administration that are currently located in Greenville at the site Clemson at the Falls, strengthening the interaction between the graduate students in other business degrees and creating a synergy that will better serve the students and the Upstate. The relocation of the program will allow the MPAcc students greater interaction with the business community, helping with placement and launching their career. When completed, the Accountancy program will move with the other degree programs and centers and institutes to the Greenville One location. The new Greenville One facility will offer an opportunity for unique collaborative space and enhanced educational classroom facilities

required in the graduate business program competitive landscape. Smart classrooms, case rooms, conference rooms, student lounge and Innovative Community space will allow us to strengthen our programs. In addition we are operating at capacity during most evenings and are having difficulty managing the demand that continues to expand. The new location at Greenville One offers 7 additional classrooms beyond the 5 that we currently utilize at a per square foot cost significantly lower than that required at Clemson at the Falls.

The Center for Corporate Learning, the Small Business Development Center, the Spiro Institute for Entrepreneurial Leadership, and the Richard R. Pennell Center for Real Estate Development will also be relocated Greenville One. The Innovative Community design (housing Corporate Learning, Spiro, SBDC and dedicated classrooms) will allow us to strengthen our programs. Graduate students and center and institute partners will have increased opportunities to gain more “hands-on” experience by studying in the Greenville Business District and working more closely with Greenville-based firms.

Enrollment

We expect the program to grow due to relocating to downtown Greenville because of greater accessibility and higher profile in the business community. The program is a 12 month program beginning in the Fall of each year. While this document requests information on new enrollment, we would like to share our current enrollment numbers as well. Currently, there are 56 students registered for Fall 2012 with another 6-8 students still considering their options. The growth is indicated in the table below.

ESTIMATED NEW ENROLLMENT						
YEAR	FALL		SPRING		SUMMER	
	Headcount	Credit Hours	Headcount	Credit Hours	Headcount	Credit Hours
2013 – 14	10	120	10	120	10	60
2014 – 15	12	144	12	144	12	66
2015 – 16	14	168	14	168	14	72
2016 – 17	16	192	16	192	16	78

2017 – 18	18	216	18	216	18	84
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Curriculum

The curriculum consists of 24 hours of core coursework taken by all graduate students. Students specialize in either Taxation or Assurance Services with another 6 hours, for a total of 30 hours required for graduation. In addition, students also take 4 noncredit CPA review courses. We do not anticipate any curriculum changes or addition of new courses due to this modification.

Faculty

We do not anticipate any faculty additions due to this modification; the resources to manage the increase in enrollment are in place.

Physical Plant

The programs will be relocated into the Greenville One space acquired by the Clemson University Real Estate Foundation. Graduate programs in the College of Business and Behavioral Science including MBA, Master of Management, Master of Accountancy and Centers and Institutes associated with these graduate programs will occupy the majority of the space with the Masters in Real Estate Development. All the programs will share classroom space, common student and reception areas, offices, and studio rooms.

Greenville One’s four floors were conceived with specific functional attributes defining the general use of each level. A quick review of the initial design philosophy for each floor is offered below:

- Fifth floor – Supports external programs and special events. It has an indoor and outdoor reception area capable of hosting 200+ guests, a 200-seat auditorium, a flexible meeting room holding up to 125 people and space for break-out sessions. Additionally, it will contain video capture rooms designed to support practice rooms and the Center for Corporate Learning’s growing customized sales training programs. The space has not been designed as traditional classroom space; however, its use to support graduate education is feasible in special circumstances.
- Sixth floor – Supports educational classroom space. It is connected to the fifth floor and provides convenient access to the lobby areas of the floor below and a view of the outside patio. The sixth floor should provide unique collaborative opportunities for the community and the support units residing at Greenville One.
- Seventh floor – Houses all of the support units that engage regularly with the community and benefit from a physical proximity next to each other. The MRED program and the College of Business and Behavior Science’s Spiro Institute, Small Business Development Center, and the Center for Corporate Learning offices are located here. CURF was originally envisioned as occupying some space here, or it might be

more appropriate for another center or institute that has strong community relationships. The floor also has a second Harvard style case study room and additional classroom space.

- Eighth floor – Contains the administrative offices required to operate Greenville One, including Director of Operations/Associate Dean of CBBS, MBA offices, and educational program offices (Marketing, Management, Accounting, and Real Estate Development). Faculty and other program administration offices are designed as shared space to optimize utilization. The eighth and seventh floors are linked by staircase that creates easy access to the units below.

Equipment

Clemson University will provide sufficient equipment and furnishings to support the program's relocation. Faculty and staff shall use computers currently in their possession. To enhance learning outcomes for the program, some of the classrooms shall have a Socratic plan with elevated tier seating and advanced media technology allowing for enhanced presentations. To accommodate distance learning from the main campus, live streaming of selected courses and lectures shall require advanced projection and recording technology. Classroom, office and common area furnishings shall be in the overall Greenville One relocation budget.

Library Resources

This proposal does not impact the library's ability to support the program and do not anticipate new acquisitions. The resources that have been provided for all off-site teaching locations will remain during the move from Clemson at the Falls to Greenville One.

Accreditation, Approval, Licensure, or Certification

The program modification does not result in any changes to professional accreditations or approvals. There is also no change to graduate licensure.

Estimated Cost

The only anticipated impact of the program due to the change of location is the increased enrollment estimated in Table F. We anticipate that this increase will require adding two sections of current courses in the third year. Tuition funding is increased proportionately with estimated enrollments. No separate program administration is required for the accountancy program. All administrative costs are included in the Clemson at the Falls operation and not separated by academic unit (see program modification for the MBA, MS Marketing and MS Management document).

ESTIMATED COSTS BY YEAR						
CATEGORY	1 st	2 nd	3 rd	4 th	5 th	TOTALS
Program Administration	-	-	-	-	-	-
Faculty Salaries	269,915	278,012	312,190	321,556	331,202	1,512,875
Graduate Assistants	70,560	70,560	70,560	70,560	70,560	352,800
Clerical/Support Personnel	-	-	-	-	-	-
Supplies and Materials	2,000	2,100	2,200	2,300	2,400	11,000
Library Resources	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Facilities	-	-	-	-	-	-
Other (Identify)	-	-	-	-	-	-
TOTALS	342,475	350,672	384,950	394,416	404,162	1,876,675
SOURCES OF FINANCING BY YEAR						
Tuition Funding	595,000	612,000	629,000	646,000	663,000	3,145,000
Program-Specific Fees	-	-	-	-	-	-
State Funding*	-	-	-	-	-	-
Reallocation of Existing Funds**	-	-	-	-	-	-
Federal Funding	-	-	-	-	-	-
Other Funding (Specify)	-	-	-	-	-	-
TOTALS	595,000	612,000	629,000	646,000	663,000	3,145,000

Institutional Approval

Provost: July 9, 2012

President: July 9, 2012

Board of Trustees: July 19, 2012