

**Request for Authorization to Discontinue the
Bachelor of Science in Accounting at East Carolina University**

Introduction

East Carolina University requests authorization to discontinue the B.S. of Accounting (B.S.A.) degree (CIP 52.0301) effective August 2010.

Rationale

The B.S.A. has been offered in a five-year combined degree program with the M.S. of Accounting (M.S.A.). The B.S.A. was awarded at the same time as the M.S.A. The B.S.A. degree, however, is no longer needed for the following reasons:

- Students who choose not to complete the M.S.A. program are transferred into the B.S.B.A. program to complete the requirements for an undergraduate accounting degree. Thus, the B.S.A. option is not needed.
- The B.S.A./M.S.A. program requires undergraduate students to be admitted to graduate school prior to finishing their undergraduate course work, which creates a barrier for these students to continue receiving undergraduate financial aid.
- Students are not able to sit for sections of the CPA exam in a timely manner if they must wait until the B.S.A. degree is awarded with the M.S.A.
- The combined B.S.A./M.S.A. five-year program has had a negative impact on recruiting for the stand-alone M.S.A. degree with confusion existing about the two approaches to obtain an M.S.A. (A person can take the CPA exam with an undergraduate degree but cannot be certified without 150 semester hours and work experience.)
- The combined degree approach creates problems both for students who may have to take additional courses if they do not get accepted their senior year into the combined degree program and for the ability of the campus to track these students and categorize them as undergraduate or graduate students.

Recommendation

It is recommended that the Board of Governors approve the request to discontinue the Bachelor of Science of Accounting degree (CIP 52.0301) at East Carolina University effective August 2010.