

Deactivation Proposal

Date Submitted: 11/08/22 9:13 am

Viewing: **10KS5187MSK2 : Taxation, MS**

Last approved: 03/09/22 4:02 pm

Last edit: 01/18/23 1:23 pm

Changes proposed by: Michael Donohoe

[Taxation, MS](#)

Catalog Pages
Using this
Program

Proposal Type:

In Workflow

1. U Program Review
2. 1346 Head
3. KM Grad Committee Chair
4. KM Committee Chair
5. KM Dean
6. University Librarian
7. Grad_College
8. Provost
9. Senate EPC
10. Senate
11. U Senate Conf
12. Board of Trustees
13. IBHE
14. HLC
15. DOE
16. DMI

Approval Path

1. 11/09/22 8:32 am
Deb Forgacs (dforgacs):
Approved for U Program Review
2. 11/09/22 8:34 am
Michael Donohoe (mdonohoe):
Approved for 1346 Head
3. 11/09/22 8:45 am
Brooke Elliott (wbe): Approved for KM Grad Committee Chair
4. 11/11/22 12:07 pm
Susan Curtis (smcurtis):
Approved for KM

- Committee Chair
5. 11/11/22 12:21 pm
Brooke Elliott
(wbe): Approved for KM Dean
 6. 11/11/22 1:55 pm
John Wilkin
(jpwilkin): Approved for University Librarian
 7. 12/05/22 2:45 pm
Allison McKinney
(agrindly): Approved for Grad_College
 8. 12/14/22 7:43 am
Brooke Newell
(bsnewell): Approved for Provost

History

1. Mar 9, 2022 by Mary Lowry (lowry)

Major (ex. Special Education)

This proposal is for a:

Revision

[Phase Down/Elimination](#)

Administration Details

Official Program Name	Taxation, MS
Diploma Title	
Sponsor College	Gies College of Business
Sponsor Department	Accountancy
Sponsor Name	<u>Sue Thomas</u> Mary Lowry
Sponsor Email	<u>sthomas8@illinois.edu</u> lowry@illinois.edu

College Contact

Sue Thomas ~~Mary Lowry~~

College Contact

Email

sthomas8@illinois.edu ~~lowry@illinois.edu~~

College Budget
Officer

College Budget
Officer Email

List the role for rollbacks (which role will edit the proposal on questions from EPC, e.g., Dept Head or Initiator) and/or any additional stakeholders. Purpose: List here who will do the editing work if proposal needs rolled back. And any other stakeholders.

Does this program have inter-departmental administration?

No

Proposal Title

Effective Catalog Fall 2023
Term

Proposal Title (either Establish/Revise/Eliminate the Degree Name in Program Name in the College of XXXX, i.e., Establish the Bachelor of Science in Entomology in the College of Liberals Art and Sciences, include the Graduate College for Grad Programs)

Eliminate the Master of Science in Taxation in the Gies College of Business and the Graduate College

Does this proposal have any related proposals that will also be revised during the next 6 weeks? Consider Majors, Minors, Concentrations & Joint Programs in your department. Please know that this information is used administratively to move related proposals through workflow efficiently. Example: If you are revising the BS proposal and one related concentration within the next 6 weeks, "This BS proposal (key 567) is related to the Concentration A proposal (key 145)."

Program Justification

Provide a brief description of what changes are being made to the program.

Elimination of degree program.

Why are these changes necessary?

Program operations were suspended in 2017, and the entire cohort of 26 students at that time completed their degrees in 2018. There has been no other enrollment or other activity since the suspension.

Instructional Resources

Will there be any reduction in other course offerings, programs or concentrations by your department as a result of this new program/proposed change?

No

Does this new program/proposed change result in the replacement of another program?

No

Does the program include other courses/subjects outside of the sponsoring department impacted by the creation/revision of this program?

No

Program Regulation and Assessment

Plan to Assess and Improve Student Learning

Illinois Administrative Code: 1050.30(b)(1)(D) Provision is made for guidance and counseling of students, evaluations of student performance, continuous monitoring of progress of students toward their degree objectives and appropriate academic record keeping.

List the program's student learning outcomes. Each outcome should identify what students are expected to know and/or be able to do upon completing this program.

N/A

Describe how, when, and where these learning outcomes will be assessed.

Describe here:

Identify faculty expectations for students' achievement of each of the stated student learning outcomes. What score, rating, or level of expertise will signify that students have met each outcome? Provide rating rubrics as necessary.

Explain the process that will be implemented to ensure that assessment results are used to improve student learning.

Program

Description and

Requirements

Attach Documents

Is the career/profession for graduates of this program regulated by the State of Illinois?

No

Program of Study

Baccalaureate degree requires at least 120 semester credit hours or 180 quarter credit hours and at least 40 semester credit hours (60 quarter credit hours) in upper division courses" (source: <https://www.ibhe.org/assets/files/PublicAdminRules2017.pdf>). For proposals for new bachelor's degrees, if this minimum is not explicitly met by specifically-required 300- and/or 400-level courses, please provide information on how the upper-division hours requirement will be satisfied.

Catalog Page Text - Overview Tab

Description of program for the catalog page. This is not official content, it is used to help build the new catalog page for the program. Can be edited in the catalog by the college or department.

Statement for
Programs of
Study Catalog

Course List		Hours
Code	Title	
ACCY 550	Multistate Taxation	2
ACCY 551	Corporate Income Taxation	4
ACCY 552	Partnership Income Taxation	4
ACCY 554	International Taxation	4
ACCY 555	Income Tax Accounting	2
ACCY 558	Taxation of Closely-Held Bus.	4
ACCY 559	Tax Policy	2
ACCY 556	Tax Research	2
ACCY 557	Accounting Periods and Methods	2
ACCY 561	Taxes and Business Strategy	4
ACCY 562	Tax Procedures	2
ACCY 563	Consolidated Returns	2
ACCY 564	Reorganizations	2
Total Hours		36

Other Requirements

Grad Other Degree Requirements

Requirement	Description
Minimum 500-level Hours Required Overall:	36
Minimum GPA:	3.0

Corresponding Degree MS Master of Science

Program Features

Academic Level Graduate

Does this major have transcripted concentrations? No

What is the typical time to completion of this program?
2 years

What are the minimum Total Credit Hours required for this program?
36

What is the required GPA? 3.0

CIP Code 521601 - Taxation.

Is This a Teacher Certification Program?

No

Will specialized accreditation be sought for this program?

No

Delivery Method

This program is available:

On Campus - Students are required to be on campus, they may take some online courses.

Admission Requirements

Desired Effective Admissions Term

Is this revision a change to the admission status of the program?

No

Provide a brief narrative description of the admission requirements for this program. Where relevant, include information about licensure requirements, student background checks, GRE and TOEFL scores, and admission requirements for transfer students.

Enrollment

List the prerequisites including course titles and number of credit hours for each prerequisite course, and whether or not these prerequisites count in the total hours required for the minor.

Phase Down/Elimination Enrollment

Does this program currently have enrollment? No

Describe how this revision or phase down/elimination will impact enrollment and degrees awarded. If this is an elimination/phase down proposal include the plans for the students left in the program.

Program operations were suspended in 2017, and the entire cohort of 26 students at that time completed their degrees in 2018. There has been no other activity since the suspension.

Number of Students in Program (estimate)

Year One Estimate

5th Year Estimate (or when fully implemented)

Estimated Annual Number of Degrees Awarded

Year One Estimate

5th Year Estimate (or when fully implemented)

What is the matriculation term for this program?
Fall

Budget

Will the program or revision require staffing (faculty, advisors, etc.) beyond what is currently available?

No

Additional Budget Information

Attach File(s)

Financial Resources

How does the unit intend to financially support this proposal?

Will the unit need to seek campus or other external resources?

No

Attach letters of support

What tuition rate do you expect to charge for this program? e.g, Undergraduate Base Tuition, or Engineering Differential, or Social Work Online (no dollar amounts necessary)

Are you seeking a change in the tuition rate or differential for this program?

No

Is this program requesting self-supporting status?

No

Plan to Evaluate and Improve the Program

Plan to Evaluate and Improve the Program Attachments

Budget Narrative

Fiscal and Personnel Resources

Illinois Administrative Code: 1050.30(a)(5): A) The financial commitments to support the unit of instruction, research or public service are sufficient to ensure that the faculty and staff and support services necessary to offer the unit of instruction, research or public service can be acquired and maintained; B) Projections of revenues necessary to support the unit of instruction, research or public service are based on supportable estimates of state appropriations, local tax support, student tuition and fees, private gifts, and/or governmental grants and contracts.

Budget Rationale

Provide financial data that document the university's capacity to implement and sustain the proposed program and describe the program's sources of funding.

Is the unit's (Department, College, School) current budget adequate to support the program when fully implemented? If new resources are to be provided to the unit to support the program, what will be the source(s) of these funds? Is the program requesting new state funds? (During recent years, no new funds have been available from the state (IBHE) to support new degree programs).

Faculty Resources

Will current faculty be adequate to provide instruction for the new program or will additional faculty need to be hired? If additional hires will be made, please elaborate.

Please address the impact on faculty resources including any changes in numbers of faculty, class size, teaching loads, student-faculty ratios, etc.

No program activity since 2018. Faculty previously teaching in this program were retired accounting firm partners in Chicago with adjunct appointments. No impact on faculty at this time.

Describe how the unit will support student advising, including job placement and/or admission to advanced studies. Will current staff be adequate to implement and maintain the new program or will additional staff be hired? Will current advising staff be adequate to provide student support and advisement, including job placement and or admission to advanced studies? If additional hires will be made, please elaborate.

Are the unit's current facilities adequate to support the program when fully implemented? Will there need to be facility renovation or new construction to house the program?

Library Resources

Describe your proposal's impact on the University Library's resources, collections, and services. If necessary please consult with the appropriate disciplinary specialist within the University Library.

None.

If this is a graduate program, please discuss the intended use of graduate tuition waivers. If the program is dependent on the availability of waivers, how will the unit compensate for lost tuition revenue?

Budget Narrative
Fiscal and
Personnel
Resources
Attachments

Personnel Budget

Please complete all lines below; all fields are required. For fields where there is no anticipated cost or need, enter 0 or NA.

Category	Year One	Year Five	Notes
Faculty (FTE)			
Faculty (\$)			
Advising Staff (\$)			
Graduate Students (\$)			
Other Personnel Costs			
Budget Narrative Attachments			

Facilities and Equipment

Illinois Administrative Code: 1050.30(a)(4): A) Facilities, equipment and instructional resources (e.g., laboratory supplies and equipment, instructional materials, computational equipment) necessary to support high quality academic work in the unit of instruction, research or public service are available and maintained;

B) Clinical sites necessary to meet the objectives of the unit of instruction, research or public service;

C) Library holdings and acquisitions, owned or contracted for by the institution, that are necessary to support high quality instruction and scholarship in the unit of instruction, research and public service, are conveniently available and accessible, and can be maintained.

Describe the facilities and equipment that are available, or that will be available, to develop and maintain high quality in this program. Summarize information about buildings, classrooms, office space, laboratories and equipment, and other instructional technologies for the program.

Will the program require new or additional facilities or significant improvements to already existing facilities?

No

Will the program need additional technology beyond what is currently available for the unit?

No

Are there other

costs associated
with
implementing the
program?

Facilities and
Equipment
Attachments

Faculty and Staff

Illinois Administrative Code: 1050.30(a)(3): A) The academic preparation and experience of faculty and staff ensure that the objectives of the unit of instruction, research or public service are met; B) The academic preparation and experience of faculty and staff, as evidenced by level of degrees held, professional experience in the field of study and demonstrated knowledge of the field, ensure that they are able to fulfill their academic responsibilities; C) The involvement of faculty in the unit of instruction, research or public service is sufficient to cover the various fields of knowledge encompassed by the unit, to sustain scholarship appropriate to the unit, and to assure curricular continuity and consistency in student evaluation; D) Support personnel, including but not limited to counselors, administrators, clinical supervisors, and technical staff, which are directly assigned to the unit of instruction, research or public service, have the educational background and experience necessary to carry out their assigned responsibilities.

Describe the personnel resources available to develop and maintain a high quality program, including faculty (full- and part-time, current and new), staff (full- and part-time, current and new), and the administrative structure that will be in place to oversee the program. Also include a description of faculty qualifications, the faculty evaluation and reward structure, and student support services that will be provided by faculty and staff.

Summarize the major accomplishments of each key faculty member, including research/scholarship, publications, grant awards, honors and awards, etc. Include an abbreviated curriculum vitae or a short description.

Faculty and Staff
Attachments

EP Documentation

EP Control Number EP.23.027

Attach [ep23027_email to and response from sponsor_20230118.pdf](#)
Rollback/Approval
Notices

This proposal No
requires HLC
inquiry

DMI Documentation

Attach Final
Approval Notices

Banner/Codebook MS: Taxation -UIUC
Name

Program Code: 10KS5187MSK2

Minor Code	Conc Code	Degree Code	Major Code
5187			

Senate Approval Date

Senate Conference Approval Date

BOT Approval Date

IBHE Approval Date

HLC Approval Date

DOE Approval Date

Effective Date:

Attached Document Justification for this request

Program Reviewer Comments

From: [Amos, Jenny](#)
To: [Lehman, Barbara J](#)
Subject: FW: Question about EP.23.027 Taxation, MS
Date: Wednesday, January 18, 2023 1:07:11 PM
Attachments: [image001.png](#)

Barb,

Here is another communication with a proposal sponsor. Can you please attach to EP.23.027 Taxation, MS for me?

Best,

JENNY AMOS, PH.D. (she/her)
Teaching Professor
3242 Everitt Lab
Bioengineering | The Grainger College of Engineering

From: Amos, Jenny <jamos@illinois.edu>
Date: Wednesday, January 18, 2023 at 1:06 PM
To: Donohoe, Michael P <mdonohoe@illinois.edu>, Thomas, Susan <sthomas8@illinois.edu>
Subject: Re: Question about EP.23.027 Taxation, MS

Michael,

Thank you so much. This is exactly the confirmation that I was looking for. I will be happy to present your proposal at our next meeting.

Best,

JENNY AMOS, PH.D. (she/her)
Teaching Professor
3242 Everitt Lab
Bioengineering | The Grainger College of Engineering

From: Donohoe, Michael P <mdonohoe@illinois.edu>
Date: Wednesday, January 18, 2023 at 1:05 PM
To: Thomas, Susan <sthomas8@illinois.edu>, Amos, Jenny <jamos@illinois.edu>
Subject: Re: Question about EP.23.027 Taxation, MS

Hi Jenny,

Thanks for your follow up. Sue Thomas shared your questions with me. As you noted, this was a niche program that was offered out of our Chicago location (where we no longer lease space) delivered primarily by expert adjunct faculty that resided in Chicago but were nearing retirement.

Most competitor programs, including DePaul's program in Chicago, were moving online and offering more flexibility to the working professionals who enroll. This affected current and projected demand for our program. We launched a fully online iMSA program in August of 2017 and committed to build out tax offerings in this program - which we have. We continue to serve these students by offering relevant tax content online in non-degree and degree offerings, and by including them in accountancy and college of business alumni events.

I hope this helps address some of the lingering questions. If not, I'm happy to provide more information. Thanks again.

Michael

From: Amos, Jenny <jamos@illinois.edu>
Sent: Wednesday, January 18, 2023 9:19 AM
To: Thomas, Susan <sthomas8@illinois.edu>
Subject: Question about EP.23.027 Taxation, MS

Hello, Susan,

I am the subcommittee chair in charge of reviewing and presenting your proposal to the Education Policy Committee. My subcommittee reviewed your proposal and had very few comments or concerns, but there is one question that I'd like to ask for an email response to in order to help me present it to the committee.

One of my subcommittee members raised a question about the elimination. They felt that the reason for the elimination wasn't clear. To my read, it seems it was a niche program that was offered by adjunct faculty who retired, and then there was no faculty available to offer the program after that. Is that correct? The subcommittee member also raised that the last enrollment was 26, which seemed to represent a sufficient interest in the program, so they wanted to know how the needs of students who would have enrolled in this program are being addressed after the program was suspended. Could you provide me with some information about this as well?

There is no need to roll back the proposal for this minor question and I do not see any problems in getting this passed based on the subcommittee feedback. If you can let me know your response, then I will be able to address this concern when I present it to the committee.

Best,

JENNY AMOS, PH.D. (she/her)
Teaching Professor
Laura Hahn Faculty Scholar
Director, Master of Engineering in Bioengineering

Bioengineering | The Grainger College of Engineering
Biomedical and Translational Sciences | Carle Illinois College of Medicine
Health Sciences Engineering Center | Coordinated Sciences Laboratory
Curriculum & Instruction | College of Education

Industrial Design | School of Art + Design
Center for Global Studies (CGS)

Fellow | Biomedical Engineering Society (BMES)
Fellow | American Institute for Medical and Biological Engineers (AIMBE)

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Under the Illinois Freedom of Information Act any written communication to or from university employees regarding university business is a public record and may be subject to public disclosure.