New Proposal

Date Submitted: 02/08/22 4:28 pm

Viewing: **CPA Pathways, CERT (online)**

Last edit: 04/05/22 1:06 pm

Changes proposed by: Dustin Yocum

**In Workflow**

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

**Approval Path**

1. 02/09/22 9:21 am
   Deb Forgacs (dforgacs):
   Approved for U Program Review
2. 02/09/22 12:49 pm
   Michael Donohoe (mdonohoe):
   Approved for 1346 Head
3. 02/14/22 5:18 pm
   Jiekun Huang (huangjk):
   Approved for KM Committee Chair
4. 02/23/22 9:59 pm
   Mark Peecher (peecher):
   Approved for KM Dean
5. 02/23/22 10:15
Proposal Type

Proposal Type:
Major (ex. Special Education)

Administration Details

<table>
<thead>
<tr>
<th>Official Program Name</th>
<th>CPA Pathways, CERT (online)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsor College</td>
<td>Gies College of Business</td>
</tr>
<tr>
<td>Sponsor Department</td>
<td>Accountancy</td>
</tr>
<tr>
<td>Sponsor Name</td>
<td>Brooke Elliott, Associate Den, EY Distinguished Professor in Accounting; Michael Donohoe, Professor of Accountancy; Nerissa Brown, Associate Professor of Accountancy; Oktay Urcan, Associate Professor of Accountancy</td>
</tr>
<tr>
<td>Sponsor Email</td>
<td><a href="mailto:wbe@illinois.edu">wbe@illinois.edu</a>; <a href="mailto:mdonohoe@illinois.edu">mdonohoe@illinois.edu</a>; <a href="mailto:nerissab@illinois.edu">nerissab@illinois.edu</a>; <a href="mailto:ourcan@illinois.edu">ourcan@illinois.edu</a></td>
</tr>
<tr>
<td>College Contact</td>
<td>Dustin Yocum</td>
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<tr>
<td>College Contact Email</td>
<td><a href="mailto:dyocum@illinois.edu">dyocum@illinois.edu</a></td>
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</tbody>
</table>
Proposal Title

Effective Catalog: Fall 2022

Program Justification

Provide a brief, concise description (not justification) of your proposal.

Establish the Campus Graduate Certificate in CPA Pathways

List here any related proposals/revisions and their keys. Example: This BS proposal (key 567) is related to the Concentration A proposal (key 145) and the Concentration B proposal (key 203).

Program Justification

Provide a brief justification of the program, including highlights of the program objectives, and the careers, occupations, or further educational opportunities for which the program will prepare graduates, when appropriate.

This proposal seeks the approval of a Campus Graduate Certificate in CPA Pathways, which is designed to enhance students’ technical knowledge and skills in financial accounting, taxation, and accounting data analytics as well as professional competencies in critical thinking, problem solving, communication, and decision-making. Whether a student owns their own enterprise, works for a business, governmental, or not-for-profit entity, or serves numerous business clients, a proficiency in the fundamentals of financial accounting, taxation, and accounting data analytics is increasingly vital for business professionals. Professions where these skills are high in demand include audit and assurance services, corporate accounting, taxation, financial management, business analytics, consulting and advisory services.

The Campus Graduate Certificate is designed for learners who do not desire to pursue a full degree plan but have an interest in becoming eligible for the Uniform Certified Public Accountant exam and licensure. It is reflective of an existing iMSA degree focus and does not require the development of any new course content. All of the courses are currently taught by existing faculty.

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 impacted by the creation/revision of this program?

No

Program Regulation and Assessment

Briefly describe the plan to assess and improve student learning, including the program’s learning objectives; when, how, and where these learning objectives will be assessed; what metrics will be used to signify student’s achievement of the stated learning objectives; and the process to ensure assessment results are used to improve student learning. (Describe how the program is aligned with or meets licensure, certification, and/or entitlement requirements, if applicable).

The learning objectives primarily include the ability to understand and evaluate:

1. The courses in the CPA Pathways Campus Graduate Certificate can be used to meet the educational requirements for the Uniform CPA Exam.
2. Accounting for mergers and acquisitions: investment accounting, preparation of consolidated financial statements, business combination achieved in stages, divestitures and deconsolations, segment reporting, goodwill / allocation impairment, and variable interest entities.
3. The U.S. federal income tax treatment of corporations and pass-through entities, including Subchapter S corporations, partnerships, and limited liability companies; 4. A variety of tools to break apart financial reports into meaningful units for analysis, forecast financial statements, and value a firm and the models necessary to analyze, interpret, understand, and use financial information in a valuation setting.
5. Methods to (i) apply data analytics in a variety of accounting and business contexts, (ii) critically solve business problems using data-intensive business and accounting information, and (iii) synthesize and effectively communicate data-intensive information, findings, and conclusions to other environment-constituents, including supervisors, peers and subordinates, clients, and regulatory agencies

All of the courses are currently included in the larger iDegree portfolio and will be taught by existing faculty.

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/PrivateAdminRules2017.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.

All proposals must attach the new or revised version of the Academic Catalog program of study entry. Contact your college office if you have questions.

For new
The CPA Pathways Campus Graduate Certificate combines advanced technical knowledge in financial accounting, taxation, and data analytics with professional competencies in critical thinking, communication, leadership, and strategic decision-making. Students will study advanced principles, concepts, and methods used to record and report the transactions and taxation of a business entity, as well as the data analytics tools and processes to analyze accounting information. Students will also apply their knowledge in practical, real-world settings via experiential learning opportunities. Career opportunities for students who complete the CPA Pathways Campus Graduate Certificate include positions in audit and assurance services, corporate accounting, taxation, consulting and advisory services, and in governmental and not-for-profit entities.

Course substitutions may be approved by the Department of Accountancy.

Students who have successfully completed this certificate may use the certificate to satisfy the following degree requirements, provided they apply and are admitted to the degree program:
12 hours of elective coursework requirements of the iMBA degree program
12 hours of elective coursework requirements of the iMSM degree program
12 hours of elective coursework requirements of the iMSA degree program

Statement for Programs of Study Catalog

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tr>
<td>Required:</td>
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<tr>
<td>ACCY 569</td>
<td>Data Driven Decisions in Accounting</td>
<td>2</td>
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<tr>
<td>ACCY 576</td>
<td>Data Preparation for Accounting</td>
<td>2</td>
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<td>At least one of the following:</td>
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<tr>
<td>ACCY 504</td>
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<td>Advanced Topics in Accounting</td>
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<td>ACCY 507</td>
<td>Taxation of Business Entities</td>
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<tr>
<td>ACCY 516</td>
<td>Professional Responsibility and Ethics for Accountants</td>
<td>3 or 4</td>
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<tr>
<td>ACCY 517</td>
<td>Financial Statement Analysis and Valuation</td>
<td>2 or 4</td>
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<td>ACCY 577</td>
<td>Machine Learning for Accounting</td>
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<td>ACCY 578</td>
<td>Accounting Analytics Applications</td>
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<td>BADM 403</td>
<td>Corporate &amp; Commercial Law</td>
<td>4</td>
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<tr>
<td>MBA 563</td>
<td>Data Toolkit: Business Data Modeling &amp; Predictive Analytics</td>
<td>4</td>
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<tr>
<td>MBA 564</td>
<td>Data Analytics Applications in Business</td>
<td>2</td>
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<tr>
<td>MBA 565</td>
<td>Infonomics</td>
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Program Features

Academic Level  Graduate

Does this major have transcripted concentrations?
No

What is the typical time to completion of this program?
32 weeks

What are the minimum Total Credit Hours required for this program?
12

What is the required GPA?
2.75

CIP Code  520301 - Accounting.

Is This a Teacher Certification Program?
No

Will specialized accreditation be sought for this program?
No

Delivery Method

This program is available:
Online Only - The entire program is delivered online, students are not required to come to campus.

Describe the use of this delivery method:

Courses are delivered fully online through Canvas and Coursera. Each course has two structural components. One component is the self-directed, asynchronous part of the course, which is designed to help students develop foundational knowledge. This material is delivered via pre-recorded videos, complementary readings, and quizzes.

The second component is the high engagement part of the course. It is an expansion of the foundational materials and involves weekly live sessions in a virtual classroom led by Gies Business faculty. Other high-engagement content will come in the form of readings, in-depth exercises and assignments, and case studies.

Institutional Context
Describe the historical and university context of the program's development. Include a short summary of any existing program(s) upon which this program will be built.

The University of Illinois recently approved Campus Graduate Certificates to reach a new population of learners.

The CPA Pathways Campus Graduate Certificate will leverage coursework currently available in the Gies College of Business online programs portfolio. Providing a CPA Pathways Campus Graduate Certificate will expand access to this coursework to learners who are not otherwise interested in a degree program at this time.

Briefly describe how this program will support the University's mission, focus and/or current priorities. Demonstrate the program's consistency with and centrality to that mission.

This program responds directly to Campus Strategic Plan Goal 2C: “Provide new educational pathways and enhance current programs to increase flexibility and to foster education across disciplines.” The CPA Pathways Campus Graduate Certificate will expand access to University of Illinois credentials. The impact is threefold: (1) allow a new market of students to gain flexibility in obtaining a stand-alone credential; (2) allow current students across campus gain a complimentary credential; and (3) provide a new pathway to degree programs and professional licensure.

Admission Requirements

Desired Effective Admissions Term
Fall 2022

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.

The Campus Graduate Certificate in CPA Pathways is only available for non-degree student enrollment. Prospective applicants must apply for admission to the Campus Graduate Certificate specifically through the Graduate College admissions process. Admission requires a Bachelor's degree in Accountancy.

Describe how critical academic functions such as admissions and student advising are managed.

Current academic and administrative staff in Gies College of Business Online Programs office have the capacity to serve as advisors, maintain records, and process student registration in the Campus Graduate Certificate and related coursework. Depending on the growth of the Campus Graduate Certificate, additional staff may be needed, but would be offset by the additional revenue generated through the certificate program.

Enrollment
Number of Students in Program (estimate)

Year One Estimate 40 5th Year Estimate (or when fully implemented) 80

Estimated Annual Number of Degrees Awarded

Year One Estimate 40 5th Year Estimate (or when fully implemented) 80

What is the matriculation term for this program?

Spring/Summer/Other

Please give an explanation of why fall matriculation is not applicable:

Completion of the CPA Pathways Campus Graduate Certificate will be possible across multiple terms.

Budget

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

No

Additional Budget Information

Attach File(s)

CGC Self-Supporting Justification.pdf
CPA Pathways_wbe_mp copy signed.pdf

Financial Resources

How does the unit intend to financially support this proposal?

Current academic and administrative staff in the Department of Accountancy and Gies College of Business Online Programs office have the capacity to serve as advisors, maintain records, and process student registration in the Campus Graduate Certificate and related coursework.

Current instructional staff in the Department of Accountancy will offer and instruct the courses. Should demand for this Campus Graduate Certificate exceed expectations, new faculty may be recruited to teach some of the courses. Funding for these additional faculty will come from Department and College resources currently available for existing faculty lines.

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

No

Attach letters of
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)

Business Specialized Masters

Is this program requesting self-supporting status?

Yes

Resource Implications

Facilities

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

No

Technology

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

No

Non-Technical Resources

Will the program require additional supplies, services or equipment (non-technical)?

No

Resources

For each of these items, be sure to include in the response if the proposed new program or change will result in replacement of another program(s). If so, which program(s), what is the anticipated impact on faculty, students, and instructional resources? Please attach any letters of support/acknowledgement from faculty, students, and/or other impacted units as appropriate.

Attach File(s)

Faculty Resources

Please address the impact on faculty resources including any changes in numbers of faculty, class size, teaching loads, student-faculty ratios, etc. Describe how the unit will support student advising, including job placement and/or admission to advanced studies.

The proposed courses in this Campus Graduate Certificate are already taught by current faculty. We thus do not expect there to be any additional impact on faculty resources, class size, teaching loads, or ratios.

Should demand for this Campus Graduate Certificate exceed expectations, one or two additional faculty may be required to support larger online course sizes and to maintain existing teaching loads and student-faculty ratios. We will be using previously authorized faculty for this staffing.
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.

Those admitted to this Campus Graduate Certificate will be non-degree students who may have limited demand for library resources. Given the profile of these students and the limited duration of their status as enrolled students, the resource demand is expected to be minimal.

Market Demand

What market indicators are driving this proposal? If similar programs exist in the state, describe how this program offers a unique opportunity for students:

how this program offers a unique opportunity for students:
The demand for non-degree options in the graduate space continues to increase as working professionals look for continued up-skill and development opportunities without the cost or long-term commitment that come with masters programs. According to the Institute for College Access and Success, the number of people who hold post-baccalaureate certificates has increased by more than 50% since 2005 and the numbers continue to grow. Another recent report indicates that certificates have risen to 22% of post-secondary credentials awarded. This Campus Graduate Certificate would provide the same knowledge as those taking the existing courses in the iMSA to a group of learners who are not interested in or unable to complete a full degree program at this time.

Explain how the program will meet the needs of regional and state employers, including any state agencies, industries, research centers, or other educational institutions that expressly encouraged the program's development.

Discuss projected future employment and or additional educational opportunities for graduates of this program. Compare estimated demand with the estimated supply of graduates from this program and existing similar programs in the state. Where appropriate, provide documentation by citing data from such sources as employer surveys, current labor market analyses, and future workforce projections. (Whenever possible, use state and national labor data, such as that from the Illinois Department of Employment Security at http://ides.illinois.gov/ and/or the U.S. Bureau for Labor Statistics at http://www.bls.gov/).

Given the non-degree, graduate level format of this content as well as the working professional target audience, the expectation is that most learners will be seeking career advancement opportunities and/or professional licensure. The courses in the certificate program will provide learners with the knowledge and skills necessary for such opportunities. Research shows that the top reason learners choose a graduate certificate is a quick return on their investment that will potentially yield opportunities for salary increases, an expanded professional network, and basic preparation for a future graduate degree program. This Campus Graduate Certificate would provide benefits to the learners that it services and to the State of Illinois at large. The employees, the Illinois workforce, and employers will benefit from the upscaling of the workforce. This Campus Gradate Certificate can also attract learners that will later return to the University for a graduate degree program.
What resources will be provided to assist students with job placement?

At this time, specific resources to assist with job placement are not planned. Given the graduate level format of this content and the working professional target audience, learners are likely already employed and able to navigate job placement and career growth opportunities independently.

If letters of support are available attach them here:

EP Documentation

EP Control Number EP.22.117

Attach Rollback/Approval Notices ep22117_email to and response from sponsor_20220405.pdf

This proposal requires HLC inquiry Yes

DMI Documentation

Attach Final Approval Notices

Banner/Codebook Name

Program Code:

Minor Code Conc Code Degree Code Major Code

Senate Approval Date

Senate Conference Approval Date

BOT Approval Date

IBHE Approval Date

HLC Approval Date

Key: 1115
PROGRAM TUITION WAIVER POLICY PROPOSAL

Proposals to establish or revise tuition waiver policy for a graduate program will follow a shared governance approval process (Department, School, College, Graduate College).

Definitions of Tuition Waiver Policy Designations:

**Traditional Programs.** Programs either designated as generating **full or base-rate** tuition waivers. Base rate waivers waives only the Resident Graduate Base tuition amount. Non-Residents or students in a program with an additional tuition differential will be responsible for the remaining portion of tuition.

**Reimbursable Programs.** Programs identified as programs that would be reimbursed from an appointing unit outside their academic college.

**Cost-recovery and self-supporting programs.** Students in approved cost-recovery and self-supporting programs are not eligible to receive tuition and fee waivers except statutory waivers. Students in these programs are not eligible to hold a waiver generating graduate appointment (Assistantship or Fellowship). Full time employees may be admitted to these programs, but their employee waiver is not eligible for use towards a program with this designation.

Additional information related to these tuition waiver designations can be found here: https://grad.illinois.edu/handbook/program-tuition-waiver-designations.

PROGRAM INFORMATION

COLLEGE OR SCHOOL: Gies College of Business
CPA Pathways, CERT (online)
PROGRAM(s) (Include Program Codes if applicable):

REQUESTED DESIGNATION (Select desired designation type):

- Self-Supporting

Comments:
JUSTIFICATION: On a separate sheet, please address the following.

1. Describe the reasons for this request and explain: (a) the pros and cons of the classification requested, and (b) how the requested classification will benefit and not adversely affect the academic quality of the program.

2. What type of financial assistance will be offered to students in the program?

3. Has this program had past practice of offering graduate assistantships? If so, please describe.

4. What provisions will be made to communicate the new classification to prospective and newly admitted students?

APPROVALS: (May use Adobe Signature or print and sign the document)

Department Executive Officer Signature and Date: _______________________________ 2/28/22

Disciplinary College Signature and Date: ______________________________  March 1, 2022

Graduate College Signature and Date: ______________________________
1. Describe the reasons for this request and explain: (a) the pros and cons of the classification requested, and (b) how the requested classification will benefit and not adversely affect the academic quality of the program.

This Campus Graduate Certificate is comprised of courses in Gies College of Business’ online degree programs which are all classified as self-supporting. Courses in the Campus Graduate Certificate will be offered at the Gies online general master’s program tuition rate. Learners who pursue a Campus Graduate Certificate may pursue a Gies online master’s degree in the future and will be enabled to count these credits toward the degree. To ensure the degrees maintain their classification as self-supporting, this certificate program must possess the same classification. The primary audience that will be impacted by this self-supporting classification are tuition waiver eligible employees.

2. What type of financial assistance will be offered to students in the program?

If funds are available (at the discretion of the Dean) a limited amount of merit or need based scholarships may be offered to qualified applicants to help retain a high-quality and diverse population.

3. Has this program had past practice of offering graduate assistantships? If so, please describe.

CERT programs are not eligible for graduate assistantships and fellowships.

4. What provisions will be made to communicate the new classification to prospective and newly admitted students?

The program’s self-supporting classifications will be communicated to prospective students via the program’s website and other communications throughout the recruiting and admissions process.
For all proposals:

1. **Time to complete:** The proposal is for a 12-hour certificate but the time to completion is 32 weeks. I imagine that this is due to pre-requisites within the course listing (for instance required credit in ACCY 501 for ACCY 502). Can you confirm that it is true that this is not completable in 1 semester?

   The time to completion is 32-weeks due to the schedule of when courses are offered. At this time, the course schedule requires enrollment in a minimum of a combination of two terms. Based on demand, the schedule and frequency of when courses are offered may be modified, which could enable a learner to complete a 12-hour certificate in one term. However, our expectation is that learners with the commitments of professional and personal lives may find it preferable to extend the learning timeframe.

2. **Market/Program of Study:** The market for this is clear, but we wondered if you could provide information on how each certificate compares to the iMSA? Given that both the ACCY Cert and CPA Pathways Cert include portions of the iMSA, is there a difference in a graduate’s ability to become a CPA after completing one of the ACCY Cert, CPA Pathway, or Taxation Cert versus the iMSA? Is there a recommended sequence for the two certificates? It may also help if these proposals can be linked or refer to the key for each in the body of the proposal for simplicity.

   A learner’s decision to pursue a graduate certificate versus the iMSA and what it means for their CPA eligibility depends on their prior academic background. The Accountancy Foundations and CPA Pathways Graduate Certificates form the cornerstone of the pathways for any major to gain CPA eligibility. Specifically, an individual who holds an undergraduate degree in accounting will be well-served with the CPA Pathways or the Taxation Graduate Certificates. A learner with a non-business academic background (e.g., a LAS undergraduate major) or a general business background (e.g., a Marketing undergraduate major) can choose to: (1) complete the iMSA degree program, or (2) complete one or both cornerstone graduate certificates along with other core courses as a non-degree learner. For instance, non-business and general business majors might need to complete the Accountancy Foundations Certificate and the CPA Pathways Certificate along with courses in Auditing (ACCY 504) and Federal Taxation (ACCY 505).

   The Certificates can be taken as groups of courses to complete the iMSA depending on learners’ prior academic background. For instance, the Accountancy Foundations and Taxation Graduate Certificates provide a pathway for general business majors to earn a minimum of 24 credit hours that can be stacked into the iMSA degree.

   The recommended sequence for the Certificates will depend on the learner’s academic background. For example, an individual with a non-business or general business background may need to start with the Accounting Foundations Graduate Certificate, followed by Taxation or CPA Pathways Certificate. An individual with an accounting undergraduate major may choose to start with the CPA Pathways or Accounting Data Analytics Graduate Certificate.
We further highlight that, while graduate certificates provide learners with flexible and more personalized paths for earning graduate credit and an associated credential helpful for the goal of becoming CPA eligible, they are also stackable and provide the option to pursue the full iMSA degree at a later date, if desired.

Lastly, we are happy to provide a link or key in the proposals to some of the recommended sequencing discussed above.

3. Enrollment: The certificates each anticipate admitting 40-80 students that will be added to the existing classes. What are those approximate class sizes now, how much of a percent increase is this if each certificate adds an additional 40-80 students? This question refers to the line in the proposal that states that there are two components to the course and “The second component is the high engagement part of the course. It is an expansion of the foundational materials and involves weekly live sessions in a virtual classroom led by Gies Business faculty.” How does high engagement fit with expanded class size? Are the students in active learning groups and work primarily in those groups so that it is easily scalable to any number of students/groups?

Currently, enrollments in our iMSA degree courses average around 185 students. Therefore, students in the Graduate Certificate programs can increase our existing iMSA class sizes by 20-40%. The enrollment impact for the iMBA electives listed in our CPA Pathways and Data Analytics Graduate Certificates is significantly lower given the larger enrollments (>1,000) in our iMBA degree program. High engagement sessions in Gies Online programs involve students attending one live session per week through Zoom, either to learn advanced material (in addition to the content covered in Coursera) and/or to apply the topics covered in Coursera to cases and practice problems. Students are active in the live sessions by participating in discussions and completing individual or group activities. We plan to address the increase in class sizes in iMSA live sessions by leveraging the tools and strategies employed in the delivery of our iMBA and iMSM courses where enrollments of more than 1,000 students have been successful.

**CPA Pathways only**

I noticed the proposal says the courses could be used to meet “Uniform CPA Exam” requirements. However, unlike the Accounting Foundations and Taxation proposals, this one says the program is not regulated by the State of Illinois. Why is this different and how will this be clearly communicated to students?

This language is different because of the usage of the term “CPA” in the titling of the certificate program. None of our certificate programs are regulated by the State of Illinois and we plan to highlight this to learners, especially in the case of the CPA Pathways Graduate Certificate based on the title. Learners may have the perception that the certificate is approved by Illinois Board of Examiners in the State of Illinois.
Taxation only

Enrollment: I assume both the number in the program and degrees awarded should be 40 students at 1 year and 80 at 5 years?

Yes, your assumption is correct and should be revised.