

Masters of Professional Accountancy (MPAc) Bylaws
Administrative Home: Graduate School of Management
Approved by Graduate Council: November 5, 2010

ARTICLE I. OBJECTIVE

- A. Purpose:** The Masters of Professional Accountancy (MPAc) is organized primarily to establish and administer graduate accounting education leading to the Masters of Professional Accountancy, in conformance with the rules of the Graduate Council and the Office of Graduate Studies of the Davis Campus of the University of California. The Program shall be organized as a Departmentally-Based Graduate Program.
- B. Discipline:** The discipline of accountancy serves a very important role in society by providing confidence among investors, employees, and all stakeholders that each business complies with the myriad of rules and regulations as required by law, and governance standards as set forth in the articles of incorporation. Accountants function not only as trusted business advisors, but also as watchdogs and auditors of government, nonprofit organizations, and for-profit businesses. To accomplish their missions accountants are held to a high standard of professional conduct and ethics.
- C. Mission:** The mission of the MPAc is to develop accounting leaders of the future by providing educational and research experience for students. The program will focus on the theory and practice of accounting with a special emphasis on ethical behavior and choices. Students completing the degree will be well-suited to pursue careers as professional accountants, potentially receiving state-level designation as Certified Public Accountants.

ARTICLE II. MEMBERSHIP

A. Criteria for Membership in the Graduate Program

1. **Disciplinary expertise, research area, and accomplishments.** Membership in the graduate program will be limited to faculty associated with UCD who are qualified to guide students through the MPAc program. Membership in the Graduate Program is separate and apart from membership in the GSM MBA program. All regular members of the Graduate School of Management with teaching appointments at UCD shall be invited to be the initial members of the graduate program. Non-departmental faculty members of the Academic Senate or Academic Federation whose appointment authorizes the direction of graduate work may be elected to membership in the graduate program.

All members of the program must hold an appropriate academic title as (a) a member of the Academic Senate of the University of California (includes Professors, Lecturers with Security of Employment, Professors in Residence, Professors of Clinical “___”, Professors Emeritus/a, and Research Professors), (b) Adjunct Professor, (c) Lecturer (without Security of Employment) or (d) Lecturer Without Salary. Academic staff with primary appointments as Cooperative Extension Specialists or in the Professional Research series are not eligible to be members of graduate programs unless they also hold an appropriate instructional title (normally Lecturer Without Salary). (See *Graduate Council Policy on Membership in Graduate Programs*,

http://www.gradstudies.ucdavis.edu/gradcouncil/Membership_in_Graduate_Programs2006.pdf)

- 2. Active research appropriate to the discipline encompassed by the program.** Members must have an active interest in Accountancy and be engaged in an active research that meets the expectations of the University of California in order to provide appropriate guidance to graduate students. Any faculty from departments other than the Graduate School of Management who wish to participate as members are required to have an active and relevant research program or expertise in Accountancy, Corporate Governance, Ethics, or other closely related topical area.
- 3. Voting rights, per Graduate Council policy and Academic Senate Rule 55.** All active members are eligible to vote on graduate matters; however, Emeritus faculty and members from departments other than the Graduate School of Management may participate in MPAC matters only, and will not have voting rights regarding other matters related to the GSM or MBA.

B. Application Process

- 1. Nominations.** Interested faculty may self-nominate or faculty may be nominated by a current faculty member. A nomination will consist of a letter to the Chair or Chair Delegate of the program expressing interest in becoming a member and a copy of the applicant’s curriculum vitae.
- 2. Anticipated contributions from members.**
 - a. Participation in the administration of the MPAC by serving on administrative committees; as a graduate adviser (not to be confused with a major professor); or as an administrative officer of the program.
 - b. Providing graduate level instruction in addition to research instruction.
 - c. Service on MPAC comprehensive examination committees.

C. Emeritus

A member who retires from UCD may elect to continue participation in the program by submitting an application for membership (as described above). Once membership is re-established, Emeritus may teach graduate courses as deemed appropriate by the program, and may serve on administrative and student committees. Emeritus faculty may participate and vote in MPAC matters only, and will not have voting rights on other matters related to the GSM and MBA.

D. Verification of Continued Membership.

The Graduate Program Committee shall review on a three year basis the entire membership. A criterion for review includes the anticipated contributions listed in article II.B.2. above.

E. Membership Appeal Process

1. Termination of membership is based on at least two of the following:

- a. Inactive research program
- b. No teaching appointment or service to the MPAC
- c. No service on student committees

2. Those whose membership is terminated or those who are denied membership will be notified in writing of the decision and given an opportunity to counterargument and to provide additional supporting information for the Graduate Program Committee to review for reevaluation. Applicants denied membership or members denied renewal of membership may make a final appeal to the Dean of Graduate Studies.

ARTICLE III. ADMINISTRATION

The administration of the program and its activities are vested in the Graduate Program Chair and the Graduate Program Committee.

ARTICLE IV. PROGRAM CHAIR

A. Appointment of the Chair

The Graduate Program Chair administers a departmentally-based graduate program; the Graduate Program Chair is the Dean of the Graduate School of Management. The Chair may delegate the day-to-day operations of the graduate program to a Chair Delegate. The Dean shall notify the Office of Graduate Studies of the name of the faculty to whom they have named Chair-Delegate for the MPAC. However, even with the delegation of responsibilities, the Dean is the official, graduate program Chair.

B. Duties of the Chair. The duties of the chair include providing overall academic leadership for the program; representing the interests of the program to campus and university administrators; calling and presiding over meetings of the membership; coordinating administrative matters with the Office of Graduate Studies; coordinating course teaching assignments; nominating graduate advisers.

ARTICLE V. COMMITTEES

A. Graduate Program Committee (GPC)

The Graduate Program Committee shall provide oversight of the admissions, membership, student academic standing, educational policy, and curriculum issues of the MPAC Program.

The Graduate Program Committee shall have three voting members, two of which are elected by the Graduate Program membership with the third being the MPAC Program Chair. The Chair of the GPC will be the MPAC Program Chair (or their Chair-Delegate). In addition to these three voting members, there will be one non-voting ex-officio member consisting of a student representative (see Article VI below).

Election of faculty members for the Graduate Program Committee: nomination shall be made either by e-mail or from the floor at the annual May meeting of the entire membership. Elections shall be conducted by mail or electronic-mail ballot within two weeks following the annual May meeting. Each member of the program shall vote for not more than the number of positions to be filled on a ballot provided, without weighing of choice. Those receiving the most votes will be declared elected. Ties will be resolved by lot. Election results shall be communicated to the members of the program promptly. Elected members shall assume their duties on July 1. The Chair shall preside over all meetings of the GPC. Voting will conform to Article IX below.

ARTICLE VI. STUDENT REPRESENTATIVES

A. The Graduate Program Chair, upon recommendation of the program's graduate students, will appoint a student representative to the GPC. The chair of the GPC must excuse the student representative from meetings during discussion about other students, personnel actions or disciplinary issues relating to faculty or staff, during rankings of existing students for funding, and for disciplinary issues related to students.

The student representative will serve one year on the GPC. Students are *non-voting* members, however, his or her representation of student perspectives will be taken into account by other GPC members.

ARTICLE VII. GRADUATE ADVISOR

The Chair is responsible for student advising, along with additional advisers nominated by the Chair, and appointed by the Dean of Graduate Studies. A typical ratio of advisers to students is 1:15, and advisers typically serve two year terms.

The general duties of an adviser include: to act as a student's first source of academic information and provides assistance with the details of each student's plan of study in the graduate program; to review and act on student petitions; and to review student progress towards degree objectives, and, in particular, report annually to the Office of Graduate Studies about each student's progress toward completion of degree requirements.

Mentoring and advising guidelines can be found in the MPAC Policies and Procedures, available at the GSM website at <http://students.gsm.ucdavis.edu>.

ARTICLE VIII. MEETINGS

Meetings of the entire MPAC membership will be held at least twice a year in October and May. The Graduate Program Chair shall call regular and special meetings of the program as are deemed necessary or desirable. Members can petition for additional meetings by petition of five or more members to the Chair. Notification will be emailed at least two weeks before the meeting. Faculty not on campus may participate by teleconference.

ARTICLE IX. QUORUM

- A. All issues that require a vote must be:
- Voted on by 50+% of the active members, and
 - Passage requires a 50+% supporting vote of the quorum.
- B. At the discretion of the presiding officer, vote may be by online voting system, email or paper ballot, or also by show of hands.

ARTICLE X. AMENDMENTS

- A. Amendments to these Bylaws may be made in accordance with program's quorum policy. All amendments and revisions must be submitted to Graduate Council for review and approval. Changes in the bylaws will become effective upon approval by Graduate Council.
- B. Faculty may propose amendments by petition to the Chair. The Chair may ask for revisions from the faculty who submitted proposed amendments before sending forward to the program membership for review and voting. Voting on amendments will take place two weeks after suggested amendments to the bylaws have been circulated to faculty via email or posted online. Amendments to the bylaws must be passed by at least a two-thirds majority of those voting in a mail or electronic ballot.