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Accountancy

The objective of the Master of Accountancy (M.Acc.) degree program is to provide an opportunity for students to achieve greater breadth and depth in the study of accountancy than is possible in the baccalaureate program. As preparation for entry into a dynamic profession the curriculum fosters clear, logical, and analytical thought processes, effective oral and written communications, and life-long learning skills. Graduates pursue careers as professional accountants in public practice, industry, financial institutions, government, and other not-for-profit organizations.

Master of Accountancy (M.Acc.) in Accountancy

Admission

Applicants for admission to the program are required to:

1. Complete all requirements for admission to graduate study as specified by the Graduate School.
2. Pay a nonrefundable \$65 application fee by credit card when submitting the application for Admission to Graduate Study in Accountancy.

Degree Requirements

The Master of Accountancy degree program includes three concentrations from which to choose:

1. Taxation, 2. Auditing/Accounting Information Systems, and 3. General. Degree requirements are dependent upon the concentration chosen.

Taxation Concentration

The taxation concentration is designed to provide in-depth exposure to the basic areas of taxation and to develop competence in the practical application of rules of taxation in the context of business and personal decision-making. Students must complete 30 credit hours of graduate-level course work.

Taxation Core Courses (18 credit hours)*

Six (6) of the following courses must be completed:

- ACCT 541: Federal Income Tax Concepts (3 CH)
- ACCT 542: Tax Research and Procedure (3 CH)
- ACCT 543: Corporate Taxation (3 CH)
- ACCT 544: Partnership Taxation (3 CH)
- ACCT 545: State and Local Taxation (3 CH)
- ACCT 546: Estate and Gift Taxation (3 CH)
- ACCT 547: Tax Accounting Principles (3 CH)
- ACCT 548: International Taxation (3 CH)

Electives (12 credit hours)

- ACCT 514: Ethics of Business (3 CH)
- ACCT 561: Accounting Analytics (3 CH)

- ACCT 571: Governmental & Not for Profit Accounting (3 CH)
- ACCT 575: CPA Review (3 CH)
- ACCT 595: Internship (3 CH)
- Any 500-level ACCT course not previously taken
- Any 400-level ACCT course not previously taken

Elective will be selected in consultation with the Director of the Master of Accountancy Program.

*Substitutions will be determined in consultation with the Director of the Master of Accountancy program when necessary.

Auditing and Accounting Information Systems Concentration

The Auditing and Accounting Information Systems concentration is designed for those interested in pursuing careers in assurance. The primary objective is to develop conceptual and technical abilities, research competence, and communication and human relation skills.

The program of study is designed to provide in-depth exposure to the basic areas of auditing and accounting information systems and to develop competencies in the practical application of these areas of expertise. Students must complete 30 credit hours of graduate-level coursework.

Auditing and Accounting Information Systems Core Courses (18 credit hours)*

Six (6) of the following courses must be completed:

- ACCT 512C: Interpreting Data (3 CH)
- ACCT 532: Advanced Managerial Accounting (3 CH)
- ACCT 560: Information Technology Risk and Controls (3 CH)
- ACCT 561: Accounting Analytics (3 CH)
- ACCT 562: Governance, Risk, and Control (3 CH)
- ACCT 563: Advanced Auditing (3 CH)
- ACCT 565: Advanced Accounting Information Systems (3 CH)
- ACCT 567: Fraud Examination (3 CH)
- ACCT 568: Forensic Accounting (3 CH)

Elective (12 credit hours)

- ACCT 514: Ethics of Business (3 CH)
- ACCT 571: Governmental & Not for Profit Accounting (3 CH)
- ACCT 575: CPA Review (3 CH)
- ACCT 595: Internship (3 CH)
- Any 500-level ACCT course not previously taken
- Any 400-level ACCT course not previously taken

Elective will be selected in consultation with the Director of the Master of Accountancy Program.

*Substitutions will be determined in consultation with the Director of the Master of Accountancy program when necessary.

General Concentration

The General concentration is designed for those interested in pursuing careers that cover all areas of accounting. This concentration is designed to provide a mix of taxation, auditing, and accounting information systems topics. Students must complete 30 credit hours of graduate-level coursework.

General Core Courses (up to 30 credit hours)*

- ACCT 514: Ethics of Business (3 CH)
- ACCT 542: Tax Research and Procedure (3 CH)
- ACCT 543: Corporate Taxation (3 CH)
- ACCT 545: State and Local Taxation (3 CH)
- ACCT 561: Accounting Analytics (3 CH)

- ACCT 562: Governance, Risk, and Control (3 CH)
- ACCT 563: Advanced Auditing (3 CH)
- ACCT 567: Fraud Examination (3 CH)
- ACCT 568: Forensic Accounting (3 CH)
- ACCT 571: Governmental & Not for Profit Accounting (3 CH)

Electives (up to 6 credit hours)

- ACCT 575: CPA Review (3 CH)
- ACCT 595: Internship (3 CH)

Elective will be selected in consultation with the Director of the Master of Accountancy program.

* Substitutions will be determined in consultation with the Director of the Master of Accountancy program when necessary.

Foundation Requirements

A student who does not have an undergraduate business degree will be required to complete the following (or equivalent):

- ACCT 220: Accounting I-Financial
- ACCT 230: Accounting II-Managerial
- FIN 270: The Legal and Social Environment of Business -OR-
- FIN 280: Business Law I -AND- FIN 380: Business Law II
- FIN 330: Introduction to Finance
- MGMT 304: Introduction to Management
- MKTG 304: Marketing Management

A student not having an accountancy degree will be required to complete the following (required to be completed prior to enrollment in any graduate course for which the course is a prerequisite):

- ACCT 321: Intermediate Accounting I
- ACCT 322: Intermediate Accounting II
- ACCT 331: Cost Accounting
- ACCT 341: Introduction to Taxation
- ACCT 360: Accounting Operation Systems
- ACCT 460: Auditing

Note: The student may request that undergraduate courses taken at universities other than Southern Illinois University (SIU), or that other undergraduate courses taken at SIU be evaluated as possible substitutes that would meet the above requirements.

The full-time student who qualifies for the minimum program in terms of course work requirements normally may expect to complete the Master of Accountancy degree in one calendar year (two semesters and one summer session).

In order to meet the graduate requirements, the students must obtain a 3.0 grade point average (4.0 = A) and obtain a B or better in seventy percent of all graduate-level courses taken after admission to the M.Acc. program.

Double Major Policy

Any graduate student wishing to pursue a double major for a master's degree that includes business administration must satisfy the following requirements in addition to any requirements stated in the Graduate Catalog:

- The individual must satisfy all requirements for admission to the relevant master's program in business (M.B.A or M.Acc.).
- The individual must satisfy all foundation requirements of the relevant master's program in business.
- The individual must complete all core classes, secondary core (M.Acc.) courses, and elective course requirements for the relevant master's program in business.

- No more than six credit hours of coursework outside the College of Business and Analytics may be counted toward elective requirements in the relevant master's program in business.

M.Acc./J.D. Concurrent Degrees

A student who has been admitted separately to the School of Law and to the M.Acc. program may apply for permission to study concurrently for both the Juris Doctor and Master of Accountancy degrees. This permission must be requested from both the School of Law and the School of Accountancy, ordinarily prior to entry into the second-year curriculum of the School of Law.

During the first academic year of concurrent work on the two degrees, the student enrolls only in the first-year law curriculum. In any subsequent academic term, the student may enroll for courses either in the School of Law or in the Master of Accountancy program. A student registered for both law and graduate courses in the same term must enroll for a minimum of 10 hours in law, and 12 semester hours in total, in order to meet A.B.A. residence requirements and the academic requirements of the School of Law.

Completion of the concurrent program requires that the student successfully complete 90 credit hours of law courses and 30 credit hours of courses that meet M.Acc. requirements. However, up to nine credit hours of M.Acc. courses may be applied to the 90-hour J.D. requirement and up to nine credit hours of Law School courses may be applied to the 30-credit hour M.Acc. requirement. School of Law courses counting for graduate credit toward the Master of Accountancy degree must be approved by the Director of the Master of Accountancy program. Further, no more than six of the 30 credit hours may be taken in courses at the 400-level for graduate credit.

Differential Tuition

The College of Business and Analytics has a differential tuition surcharge of 15 percent of applicable tuition for graduate College of Business and Analytics majors. The differential tuition surcharge will be assessed at the in-state tuition rate and will be capped at 15 credit hours per semester.

Accountancy Courses

ACCT411 - Enterprise Networks and Communication (Same as MGMT 411) Application of data communications and network technologies for improving business. Coverage includes, but is not limited to: introduction to the principles of data transmission technology, various communication architectures and protocols, basic network design principles, internet and intranet technologies, data security issues and elements of network management. Prerequisite: C or better in MGMT 345. Credit Hours: 3

ACCT414 - Business Ethics Examines the philosophical, sociological and legal dimensions of contemporary ethical issues facing the business world today. Stress is on stakeholder analysis and appropriate policy decisions for multinational corporations. Course content centers on actual business cases and hypothetical ethical dilemmas. Credit Hours: 3

ACCT421 - Advanced Accounting Accounting principles and procedures relating to specialized topics in financial accounting and business combinations, resulting in consolidated financial statements, and financial accounting for partnerships. Prerequisite: a grade of C or better in ACCT 322. Restrictions: Accounting majors or minors, junior standing or higher. Credit Hours: 3

ACCT431 - Advanced Cost Accounting Managerial decision making; profit planning and control through relevant costing, return on investment and transfer pricing, determination of cost behavior patterns, analysis of variances, capital budgeting, inventory models, probabilities, statistical methods, and operations research. Prerequisite: ACCT 331 with grade of C or better. Restrictions: Accounting majors or minors, junior standing or higher. Credit Hours: 3

ACCT441 - Advanced Tax Study of income tax problems which arise from sole proprietorship, partnership, limited liability company, corporation, estate, and trust. Student does research in source

materials in arriving at solutions of complicated problems. Prerequisite: ACCT 341 with grade of C or better. Restrictions: Accounting majors or minors; junior standing or higher. Credit Hours: 3

ACCT460 - Auditing Provides an overview of processes for planning and executing a risk-based audit; explains the procedures auditors use to evaluate internal controls; describes the tests auditors conduct to substantiate financial statement accounts. Prerequisite: a grade of C or better in ACCT 322. Restrictions: Accounting majors, minors, junior standing. Credit Hours: 3

ACCT465 - Internal Auditing The course covers internal audit from a broad perspective to include information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit technique, and emerging issues. It covers the design of business processes and the implementation of key control concepts and will use a case study approach that addresses tactical, strategic, systems, and operational areas. Restrictions: Accounting majors or minors. Credit Hours: 3

ACCT468 - Forensic Accounting Coverage of forensic accounting processes and tools used in the detection and prevention of fraud against the company. Topics include skimming, cash larceny, check tampering, billing schemes and others. The course will include the use of computer aids in forensic investigation. Restrictions: Accounting majors and minors. Credit Hours: 3

ACCT501 - Financial Reporting I Current accounting objectives, principles, theory, and practice in the preparation, interpretation, and analysis of financial statements for business entities. Will cover principles and theories of accounting, financial statement preparation and specific requirements related to accounting for all categories of assets. A student may not receive credit for both ACCT 321 and ACCT 501. Credit Hours: 3

ACCT502 - Financial Reporting II Continuation of the study of accounting principles and procedures with emphasis on liabilities, corporate capital, and income determination. Preparation and use of special statements; analysis and interpretation of statements. A student may not receive credit for both ACCT 322 and ACCT 502. Prerequisite: ACCT 501 with a C or better. Credit Hours: 3

ACCT503 - Financial Reporting III Accounting principles and procedures relating to specialized topics in financial accounting and business combinations, resulting in consolidated financial statements, and financial accounting for partnerships. Course covers specialized topics including derivatives and hedge accounting, foreign currency accounting, not-for-profit accounting. A student may not receive credit for ACCT 421 and ACCT 503. Prerequisite: ACCT 502 with a grade of C or better. Credit Hours: 3

ACCT504 - Cost Management Managerial decision making; profit planning and control through relevant costing, return on investment and transfer pricing, determination of cost behavior patterns, analysis of variances, capital budgeting, inventory models, probabilities, statistical methods, and operations research. A student may not receive credit for both ACCT 331 and ACCT 504. Credit Hours: 3

ACCT505 - Advanced Cost Management Managerial decision making; profit planning and control through relevant costing, return on investment and transfer pricing, determination of cost behavior patterns, analysis of variances, capital budgeting, inventory models, probabilities, statistical methods, and operations research. A student may not receive credit for both ACCT 431 and ACCT 505. Prerequisite: ACCT 504 with a grade of C or better. Credit Hours: 3

ACCT506 - Taxation I Background, principles, and procedures for the determination of taxable income as a basis for federal income tax. Particular attention is given to those aspects, which are at variance with usual accounting treatment in the determination of net income. Includes practice in the methodology of tax solutions. A student may not receive credit for both ACCT 341 and ACCT 506. Credit Hours: 3

ACCT507 - Advanced Tax Study of income tax problems which arise from sole proprietorship, partnership, limited liability company, corporation, estate, and trust. Student does research in source materials in arriving at solutions of complicated problems. A student may not receive credit for both ACCT 441 and ACCT 507. Prerequisite: ACCT 506 with a grade of C or better. Credit Hours: 3

ACCT508 - Accounting Information Systems Accounting information systems analysis and design. Focusing on internal controls, data modeling, databases, documentation tools and information retrieval to

improve business decisions. A student may not receive credit for both ACCT 360 and ACCT 508. Credit Hours: 3

ACCT509 - Assurance Services Provides an overview of processes for planning and executing a risk-based audit; explains the procedures auditors use to evaluate internal controls; describes the tests auditors conduct to substantiate financial statement accounts. A student may not receive credit for both ACCT 460 and ACCT 509. Prerequisite: ACCT 502 with a grade of C or better. Credit Hours: 3

ACCT512A - Accounting Research Methods Seminar-Theoretical Frameworks Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once. Credit Hours: 3

ACCT512B - Accounting Research Methods Seminar-Research Design Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once. Credit Hours: 3

ACCT512C - Accounting Research Methods Seminar-Interpreting Data Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once. Credit Hours: 3

ACCT512D - Accounting Research Methods Seminar-Alternative Research Methods Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once. Credit Hours: 3

ACCT512E - Accounting Research Methods Seminar-Special Topics Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once. Credit Hours: 3

ACCT514 - Ethics of Business (Same as BA 514) Philosophical implications of contemporary issues in business ethics. Restricted to enrollment in M. Acc. or consent of school. Credit Hours: 3

ACCT521 - Emerging Issues in Accountancy Identifies developing areas in financial accounting and forces students to research the issues, to think critically, evaluate alternatives and communicate conclusions in oral and written form. International accounting, not-for-profit, standard setting and regulation, and other developing issues are addressed. The Journal of Accountancy, other professional journals, and guest speakers. Prerequisite: ACCT 321, ACCT 322. Credit Hours: 3

ACCT532 - Advanced Management Accounting Management planning and control decisions and design and evaluation of management accounting systems requiring formal models and application of vigorous analytic reasoning. Integration and synthesis of techniques such as regression analysis, linear programming, decision theory and behavioral science for important decisions of the firm. Information economics. Contemporary research directories. Restricted to enrollment in M.Acc. or M.B.A. program. Credit Hours: 3

ACCT541 - Tax Concepts Provides the student with an understanding of the nature of the federal tax law and an appreciation of the law's impact upon business decisions both for individuals and companies. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT542 - Tax Research and Procedure Provides the student with a working knowledge of the tax practitioner's methodology applied to the solution of both routine and complex tax problems. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT543 - Corporate Taxation (Same as LAW 514) Provides students with in-depth exposure to federal income taxation of corporations and shareholders. Areas explored are corporate formations, distributions, redemptions, liquidations, corporate income tax, accumulated earnings tax, personal holding company tax, and affiliated corporations. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT544 - Partnership Taxation (Same as LAW 515) Provides students with in-depth exposure to federal income taxation of partnerships, partners and related LLCs and owners. Areas explored are the definition of a partnership, acquisition of an interest, basis of interest, tax accounting for partnership, subchapter S, or LLC operation, distributions, termination, sale or exchange of interest, collapsible

partnerships, death or retirement and tax shelters. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT545 - State and Local Taxation This course will focus on the legislative and judicial evolution of the present tax systems. Basic concepts of state and local taxation, such as jurisdiction, commerce clause restrictions, uniformity, apportionment and taxation of e-commerce, will be examined. One of the primary objectives of this class is to ensure that students are familiar with the myriad of U.S. Supreme Court decisions delineating the taxing authority of state and local government entities in relation to the commerce, due process, equal protection and supremacy clauses of the U.S. Constitution. Students will also learn to interpret and analyze complex court decisions. Restricted to enrollment in the M.Acc. or M.B.A. program. Credit Hours: 3

ACCT546 - Estate and Gift Taxation Provide basic principles of federal estate and gift taxation. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT547 - Tax Accounting Principles Provides linkage of accounting skills with tax knowledge through identification of significant differences between tax and financial accounting and selection of tax accounting principles having a significant impact on cash flows. Tax accounting problems for industrial, wholesale and retail companies. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT548 - International and Interstate Taxation Examination of tax issues when taxable events or transactions cross international or state borders. Use of transfer pricing for international taxation purposes. Specific international taxation problems of foreign persons, U.S. citizens living abroad, U.S. shareholders of foreign corporations and problems related to multinational corporations. Also will examine issues of nexus and other principles guiding state taxation of persons and businesses involved in interstate commerce. Prerequisite: ACCT 441 with C or better. Credit Hours: 3

ACCT560 - Information Technology Risk and Controls Explains how organizations govern their investment in IT through strategic alignment, risk assessment, and performance measurement. Describes processes for evaluating and monitoring the effectiveness of IT general controls related to processing operations, system security, and change management. Prerequisite: ACCT 360. Restriction: enrollment as a graduate student. Credit Hours: 3

ACCT561 - Analytics for Accounting Data This course focuses on how managers and auditors can use information technology to (a) identify trends in business process performance, and (b) evaluate the veracity of financial information by analyzing patterns that manifest in accounting data. Restricted to enrollment in the M.Acc. or M.B.A program or with instructor approval. Credit Hours: 3

ACCT562 - Governance, Risk, and Control Explains how management identifies and evaluates conditions that increase the risk of failing to achieve business objectives, and how organizations design and implement procedures to control business risk. Describes practices the board of directors rely on to govern enterprise risk management processes by monitoring and assessing the effectiveness of the organization's response to risk. Credit Hours: 3

ACCT563 - Advanced Auditing Explains how auditors evaluate business risk, fraud risk, inherent risk, and control risk to assess the risk of misstatement in accounts while planning an audit engagement. Examines analytical procedures, the code of professional conduct, auditor reporting requirements, and auditor legal liability. Prerequisite: ACCT 460. Restriction: enrollment as a graduate student. Credit Hours: 3

ACCT564 - Enterprise Systems Enterprise Systems (ERP systems) and technologies have become prevalent in many companies. This course will examine the technical overview of Enterprise Systems and their impact on organizations. The concepts, fundamentals and framework of the advanced systems will be explored to better understand the integration of Enterprise Systems in an organization. A better understanding of Enterprise Systems and its affect on an organization will be gained. Restricted to enrollment in the M.Acc. or M.B.A. programs. Credit Hours: 3

ACCT565 - Advanced Accounting Information Systems Advanced study in the systems that are used in companies especially database. Students will not be successful as auditors or internal accountants without database skills. The course would include advanced design issues, advanced query and data

analysis skills (for internal and external purposes), db controls, db technology, etc. Prerequisite: ACCT 360. Credit Hours: 3

ACCT566 - Accounting Research This course will provide research skills that are critical in Accounting. Students will identify a research topic, develop the research questions, conduct the research, and prepare a research document. The student will be exposed to how research is conducted and will develop the necessary skills to perform accounting research. Credit Hours: 3

ACCT567 - Fraud Examination Fraud examination will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, and interviewing witnesses. Credit Hours: 3

ACCT568 - Forensic and Investigative Accounting Coverage includes: (1) investigative techniques and forensic accounting processes and tools used in the detection and prevention of fraud against a business entity; (2) definitions and descriptions of various fraudulent schemes; (3) litigation services provided by accountants including expert testimony; (4) methods of calculating losses and damages; and (5) basics of the use of computer aids in forensic investigation. Credit Hours: 3

ACCT569 - Seminar - Selected Audit/Systems Topics Provides students with in-depth exposure to audit and/or accounting systems as it relates to selected topics. Topics will vary from semester depending upon instructor and topics of current interest to the accounting discipline. Credit Hours: 3

ACCT571 - Governmental and Not for Profit Needs Financial and managerial accounting concepts peculiar to the planning and administration of public and quasi-public organizations such as governmental units, institutions, and charitable organizations. Also includes the study of governmental auditing standards. Prerequisite: Accounting 321 with a grade of C or better. Credit Hours: 3

ACCT575 - MAcc Capstone-CPA Review Capstone course covering financial accounting and reporting, IFRS, governmental accounting, not-for-profit accounting, auditing and attestation, business law, taxation, and business environment and concepts. Emphasis will be reinforcing the knowledge and critical thinking skills necessary for problem solving and communication in the accounting profession. Credit Hours: 1-3

ACCT591 - Independent Study Directed independent study in selected areas of accountancy. Restricted to enrollment in M.Acc. Program. Credit Hours: 1-6

ACCT595 - Internship Supervised work experience in professional accounting. Prerequisite: outstanding record in accounting and recommendation of the school committee on internship. Graded S/U only. Credit Hours: 3

ACCT599 - Thesis Restricted to enrollment in M.Acc. Program. Credit Hours: 3-6

ACCT601 - Continuing Enrollment For those graduate students who have not finished their degree programs and who are in the process of working on their dissertation, thesis or research paper. The student must have completed a minimum of 24 hours of dissertation research, or the minimum thesis, or research hours before being eligible to register for this course. Concurrent enrollment in any other course is not permitted. Graded S/U or DEF only. Credit Hours: 1

Accountancy Faculty

Bao, Xiaoyan, Assistant Professor, C.P.A., Ph.D., University of Nebraska Lincoln, 2013; 2020. Taxation and financial.

Farah, Nusrat, Assistant Professor, Ph.D., Oregon State University, 2020; 2020. Financial and cost.

Hendricks, Scott P., Clinical Assistant Professor, C.P.A., M.Acc., J.D., Southern Illinois University, 1983. Taxation.

Islam, Md. Shariful, C.P.A., D.B.A., C.M.A., Louisiana Tech University, 2019; 2019. Audit and accounting information systems.

Morris, Marc E., Professor and Director, J.D., Ph.D., Southern Illinois University Carbondale, 2009; 2009. Taxation and financial.

Odom, Marcus, Professor, C.P.A., Ph.D., C.F.E., Oklahoma State University, 1993; 1998. Accounting information systems and auditing.

O'Donnell, Ed, Professor, C.P.A., Ph.D., University of North Texas, 1995; 2009. Auditing and accounting information systems.

Emeriti Faculty

Karnes, Allan, Professor, Emeritus, C.P.A., M.Acc., J.D., Southern Illinois University, 1986; 1977.

Wacker, Raymond, Associate Professor, Emeritus, C.P.A., Ph.D., University of Houston, 1989; 1989.

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Catalog Year Statement:

Students starting their collegiate training during the period of time covered by this catalog (see bottom of this page) are subject to the curricular requirements as specified herein. The requirements herein will extend for a seven calendar-year period from the date of entry for baccalaureate programs and three years for associate programs. Should the University change the course requirements contained herein subsequently, students are assured that necessary adjustments will be made so that no additional time is required of them.