

THE UNIVERSITY OF TEXAS AT SAN ANTONIO  
DOCUMENTS AND PROCEEDINGS OF THE GRADUATE COUNCIL  
ACTION MINUTES

October 5, 1993

The second meeting of the Graduate Council for the 1993-1994 academic year was held in Room 4.03.08, John Peace Library Building, October 5, 1993, with Dr. Brenda J. Claiborne presiding.

**Present:** John W. Adams, Deborah Armstrong, Barbara Bergmann, Manuel Berriozabal, Marvin Chatkoff, Deborah J. Cope, Brian J. Erickson, William T. Flannery, Rosalind Horowitz, David R. Johnson, Michael F. Kelly, Carolyn Kessler, Margaret McBride, Lalatendu Misra, Fred Nordhauser, Marshall K. Pitman, Kent T. Rush, Lisa Schweningen, James O. Jones, David Senseman, and Paul Westmeyer.

**Absent:** Richard E. W. Adams, Raymond Calabrese, Lola Boyce, John B. Denny, Richard Gambitta, MaryEllen Garcia, Donald Hodges, Hugh B. Maynard, William Mitchell, Dennis S. Rushforth, and Chia Shun-Shih.

I. Call to order and taking of attendance.

A quorum being present, the meeting was called to order at 3:34 p.m. by Dr. Claiborne.

II. Approval of minutes

The minutes of the September 7, 1993, meeting were approved as distributed.

III. Reports

A. Associate Vice President for Graduate Studies and Research

1. Dr. Claiborne announced the appointment of an ad hoc Committee on Interpretation of Bylaws of the Graduate Council (Drs. Donald Hodges, David Johnson, and William Flannery) and requested ratification of these appointments. The appointments were approved.
2. The ad hoc Committee on Interpretation of Bylaws then reported on its findings with respect to the question: according to the Bylaws, is there to be one Graduate Advisor of Record for each degree program or one for each division or college?

Discussion pointed out that some divisions have widely disparate degrees and a single Graduate Advisor might not be able to deal effectively with all of them. It was pointed out that, in the original request from Dean Henderson for clarification, the cost factor was mentioned; divisions and colleges might not be able to afford release time for several Graduate Advisors. Dr. Rush suggested that in his memory of earlier discussions it seemed that some points such as this one were deliberately left vague so that divisions and colleges could interpret them in their own best interests.

D. Committee on Graduate Program Evaluation

No report was given (a chairperson has not been selected yet), but Dr. Claiborne announced that the programs to be evaluated this year are:

Cooperative Ph.D. in Educational Leadership  
 Master of Public Administration  
 Master of Science in Environmental Sciences  
 (The Master of Business Administration program was scheduled for review but, by Council action, evaluation was delayed until 1995-96.)

E. Committee on Graduate Programs and Courses

Dr. Pitman presented the nonsubstantive program request for a Master of Taxation Degree (Attachment B) and indicated that the committee recommended approval with minor editorial changes in the document.

Approval was given by voice vote.

F. Committee on Academic Policy and Requirements

No report.

IV. Unfinished Business

Dr. Claiborne reported on recruitment efforts and plans and on student enrollments. Attachment C.

V. New Business

1. A visiting team from the Southern Association of Colleges and Schools will be on campus October 20-22 to consider UTSA for Level V accreditation (in three or fewer major academic or professional disciplines). Council members are asked to talk with team members as requested.
2. The question of Council Bylaws was raised again, with some indication that copies were not available and that there might be misunderstandings related to the Bylaws. The secretary pointed out that, in the actions of the faculty during the past year, the old Council on Graduate Education (with its Bylaws) ceased to exist and the new Graduate Council (with its Bylaws) came into being. The new Bylaws were included in packets of material on which faculty were asked to vote during the year. However, new copies will be distributed to Council members.

A motion was passed calling for the appointment of an ad hoc Committee on Bylaws Revision specifically to examine once more the question of Graduate Advisors of Record but also to consider any other needed changes. Dr. Claiborne called for volunteers to serve on this committee and Dr. Donald Hodges, David Johnson, and William Flannery were appointed.

3. Student Deborah Cope, representative to the UT System Advisory Group reported as follows:
  - a) An ad hoc committee on graduate student affairs will be formed

## ATTACHMENT A

AD HOC COMMITTEE ON INTERPRETATION OF BYLAWS  
OF THE GRADUATE COUNCIL

## REPORT

THIS COMMITTEE MET TUESDAY, SEPTEMBER 21, 1993, TO CONSIDER THE PROBLEM OF THE AMBIGUITY OF THE BYLAWS. WE ARE OF THE OPINION THAT THE BYLAWS SHOULD BE INTERPRETED TO MEAN THAT EACH COMMITTEE ON GRADUATE STUDIES WITHIN A COLLEGE AND/OR DIVISION SHOULD RECOMMEND ONE OR MORE CANDIDATES FOR APPOINTMENT AS GRADUATE ADVISOR OF RECORD, BUT THAT THERE BE ONLY ONE GRADUATE ADVISOR OF RECORD FOR THE COLLEGE AND/OR DIVISION.

## NONSUBSTANTIVE PROGRAM REQUEST

## I. REASON FOR REQUEST

## A. Provide a rationale for the request.

This program has been offered as an option under the Master of Professional Accounting degree. Under that degree students can choose a concentration in taxation. As such they take at least 18 hours of graduate courses in taxation. However, this fact is not recognized on their diploma. We think it appropriate for the students who choose this option (about 50 percent of MPA students) to have this formal recognition of their work in taxation recognized on their diplomas. It constitutes the major portion of their graduate work.

## B. Include any historical or other documentation to support this request.

About half of the students in the Master of Professional Accountancy choose the tax option. The title of their degree does not really reflect the work they are doing. This program has now been in place for over 10 years and we feel that it should be a separate program with separate recognition. There are separate accrediting standards for a Master's degree in Professional Accounting and a Master's degree in Taxation. It has become increasingly difficult to reconcile these requirements under the umbrella of one degree program.

## II. PROGRAM DESCRIPTION

This program is designed to accommodate applicants who are accountants and want to specialize in taxation. There are currently at least 21 hours of graduate tax classes available to students. These courses are all offered at least once a year and are extremely popular. These courses include:

- ACC 6043 Comprehensive Tax and Research Problems
- ACC 6053 Estate, Trust and Gift Taxation
- ACC 6073 Corporate Taxation
- ACC 6083 Tax Policy and Procedure
- ACC 6113 Partnership and S Corporations
- ACC 6123 Advanced Corporate Taxation
- ACC 6143 Tax Planning
- ACC 6163 International Taxation

The program under the Master of Taxation degree would be identical to that now offered as a concentration under the Master of Professional Accountancy degree. All students would be required to complete 18 hours of Graduate courses in Taxation and 12 hours of additional graduate courses.

2. List and describe new courses not yet implemented for the program.

No new courses are anticipated at this time.

B. Describe faculty resources and faculty requirements if any.

1. List current faculty members, indicating highest earned degree/institution, field of study, current teaching and research assignments, dates of appointment, and anticipated contribution to the program. Specify course(s) each faculty member would teach.

Prof. Susan Nordhauser, CPA, Ph.D. University of Texas, Taxation

Courses: Tax Research, Corporate Taxation

Research: Tax Planning and Policy

Appointed September 1978

Assoc. Prof. E. Lou Curry, CPA, LL.M., Emory University, Taxation

Courses: Tax Planning, Tax Policy and Procedure

Research: Tax Planning and Analysis

Appointed September 1974

Asst. Prof. Zack Mason, CPA, LL.M., Southern Methodist University

Courses: Partnership Taxation, International Taxation

Research: Tax Planning and Analysis

Appointed September 1989

Assoc Prof. James Ross, CPA, J.D., St. Mary's Law School

Courses: Estate Taxation

Research: Tax Planning and Analysis

Appointed September 1978

All professors would continue to teach the same courses they do now. Each would contribute to the program by teaching these courses and supervising research programs just as they do now.

2. If current faculty would be teaching new courses, how would their teaching assignments change, and how would their current assignments be accommodated?

Current faculty would continue to teach the same courses.

3. List all new positions (faculty, graduate assistants, clerical/support, etc.) required during the first five years of the program and indicate whether the positions would be additions or reassignments. If reassignment, indicate the source.

No new positions are required.

## ATTACHMENT C

## UTSA GRADUATE STUDENT RECRUITMENT

September, 1993

## I. Graduate Student Enrollments

- ◀ Increase of 7.6% for Fall 1993
- ◀ Total enrollment of 2,265 students in 23 programs

## II. Past Recruitment Efforts

- ◀ Registrar's Office sends representatives to Graduate Recruitment Programs at various Texas institutions
- ◀ Teaching and Research Assistantships available to graduate students
- ◀ Programs distribute brochures and posters, send faculty to local and regional institutions, and sponsor workshops
- ◀ Efforts variable according to programs needs (examples below):

**Master of Fine Arts** - Highly competitive, requires personal faculty attention, small program (21 students), recruit through personal contacts

**Master of Business Administration** - Large number of applicants, mail brochures to all business schools in Texas, total enrollment of about 500 students

**Master of Arts Degree in Spanish** - Brochures, announcements at local and regional meetings, statewide mailings, total enrollment of 23

**Doctoral Program in Biology** - Active recruitment efforts needed for new program, seminars by faculty at local and regional institutions, trips to South Texas schools by Associate Dean, recruitment efforts at UTSA. Very successful--11 students, 5 minority, 4 female

**VI. Long-term Goals for Graduate Recruitment**

- ◀ Increase percentage of women and minorities in all programs
- ◀ Target undergraduates at UTSA and South Texas institutions in their sophomore and junior years
- ◀ Develop undergraduate research and mentoring programs for women and minorities. Use MBRS and MARC programs as models
- ◀ Generate annual data on number of applications and acceptances for each graduate program

## GRADUATE PROGRAM ENROLLMENTS

Fall 1993

	1992	1993
<b>College of Business</b>		
MBA - Master of Business Administration	416	409
MPA - Master of Professional Accounting	61	67
MBA - International Business	75	83
MS - Management of Technology	0	14
NOB - Special Graduates COB	12	20
<b>Total</b>	<b>564</b>	<b>593</b>
 <b>College of Fine Arts and Humanities</b>		
MFA - Master of Fine Arts	26	36
MA - English	47	56
MA - Spanish	25	28
MM - Master of Music	24	27
NOF - Special Graduates COFAH	18	23
<b>Total</b>	<b>140</b>	<b>170</b>
 <b>College of Science and Engineering</b>		
MS - Chemistry	10	13
MS - Biology	59	91
MS - Computer Science and Systems Design	60	64
MS - Mathematics	42	44
MS - Biotechnology	21	23
MS - Geology	29	25
MS - Civil Engineering	22	35
MS - Electrical Engineering	77	76
MS - Mechanical Engineering	24	33
MS - Natural Resource Management	11	4
MS - Environmental Sciences	60	92
NOM - Special Graduates COSAE	83	98
<b>Total</b>	<b>498</b>	<b>598</b>
 <b>College of Social and Behavioral Sciences</b>		
MA - Anthropology	15	28
MA - Bicultural-Bilingual Studies	91	101
MA - Education	497	489
MA - History	34	46
MPA - Master of Public Administration	60	85
NOS - Special Graduates COSBS	202	151
<b>Total</b>	<b>899</b>	<b>900</b>
 Undeclared and Non Majors - Graduate Level	 3	 4
<b>University Total</b>	<b>2104</b>	<b>2265</b>