

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

ACADEMIC SENATE

Proposal for Master of Science in Accounting

RES 202120

AAC & BPC

RESOLVED: that the Academic Senate recommends the approval of the Proposal for Master of Science in Accounting.

RATIONALE: the Academic Affairs and Budget and Planning Committees of the Academic Senate have both reviewed the proposal and agree that this self-supported program has the resources required to deliver the program and the program fulfills a need for both students and industry.

Attachments:

MSAcc program proposal[1]

memoARCCMSACCT

ROUTING SHEET signed

New Course Approval Form.MSAcc

CSU Degree proposal Faculty Check List

Catalogue copy-MSAcc-Oct 23 2020

ACCT 5000master syllabus.MSAcc

ACCT 6100 master syllabus.MSAcc

ACCT 6150 master syllabus.MSAcc

ACCT 6300 master syllabus.MSAcc

ACCT 6650 master syllabus.MSAcc

ACCT 6670 master syllabus.MSAcc

ACCT 6700 master syllabus.MSAcc

ACCT 6800 master syllabus.MSAcc

ACCT 6900 master syllabus.MSAcc

ACCT 6980 master syllabus.MSAcc

ARCC new course approval request form.A5000

ARCC new course approval request form.A6100

ARCC new course approval request form.A6150

ARCC new course approval request form.A6300

ARCC new course approval request form.A6650

ARCC new course approval request form.A6700

ARCC new course approval request form.A6800
ARCC new course approval request form.A6900
ARCC new course approval request form.A6980

Distribution List:

President

Provost

Interim AVP Faculty Affairs

Interim AVP AA and Dean Academic Programs

Interim Dean BPA

Dean EEGO

Chair of Finance and Accounting

General Faculty

Approved by the Academic Senate March 4, 2021

Sent to the President March 12, 2021

Approved by the President March 12, 2021

Master of Science in Accounting (MSAcc) Program Proposal

1. Program Type

- a. Self-Support
- b. Delivery Type: Hybrid
- c. New Program

2. Program Identification

- a. Campus

California State University, Bakersfield

- b. Full and exact degree designation and title (e.g. Master of Science in Genetic Counseling, Bachelor of Arts with a Major in History).

Master of Science in Accounting (MSAcc)

- c. Date the Board of Trustees approved adding this program projection to the campus Academic Master Plan.

March 26, 2018

- d. Term and academic year of intended implementation (e.g., fall 2018).

Spring 2021

- e. Total number of units required for graduation. This will include all requirements (and campus-specific graduation requirements), not just major requirements.

32 units

- f. Name of the department(s), division, or other unit of the campus that would offer the proposed degree major program. Please identify the unit that will have primary responsibility.

Department of Accounting and Finance

- g. Name, title, and rank of the individual(s) primarily responsible for drafting the proposed degree major program.

Benjamin Bae, Professor

- h. Statement from the appropriate campus administrative authority that the addition of this program supports the campus mission and will not impede the successful operation and growth of existing academic programs.

PLEASE SEE THE ATTACHED LETTER FROM DEAN.

CSUB mission statement

California State University, Bakersfield is a comprehensive public university committed to offering excellent undergraduate and graduate programs that advance the intellectual and personal development of its students. An emphasis on student learning is enhanced by a commitment to scholarship, diversity, service, global awareness and life-long learning. The University collaborates with partners in the community to increase the region's overall educational attainment, enhance its quality of life, and support its economic development.

BPA Mission Statement

We prepare graduates to effectively contribute to their organizations and to develop into our community's next generation of innovators, managers, and leaders. Our methods include delivering curriculum and programs supporting student success, conducting applied and pedagogical research, and engaging the community in impactful ways.

- i. Any other campus approval documents that may apply (e.g. curriculum committee approvals).
Assessment Review and Curriculum Committee (ARCC), School of Business and Public Administration.
- j. Please specify whether this proposed program is subject to WASC Substantive Change review. The campus may submit a copy of the WASC Sub-Change proposal in lieu of this CSU proposal format. If campuses choose to submit the WASC Substantive Change Proposal, they will also be required to submit a program assessment plan using the format found in the CSU program proposal template. N/A
- k. Optional: Proposed Classification of Instructional Programs and CSU Degree Program Code

Campuses are invited to suggest one CSU degree program code and one corresponding CIP code. If an appropriate CSU code does not appear on the system-wide list at: <http://www.calstate.edu/app/resources.shtml>, you can search CIP 2010 at <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55> to identify the code that best matches the proposed degree program. The Classification of Instructional Programs (CIP) is a National Center for Education Statistics (NCES) publication that provides a numerical classification and standard terminology for secondary and postsecondary instructional programs. The CSU degree program code (based on old HEGIS codes) and CIP code will be assigned when the program is approved by the Chancellor.

CSU Degree Program Code: 05021
CIP Code: 52.0301

3. Program Overview and Rationale

- a. Provide a brief descriptive overview of the program citing its 1) purpose and strengths, 2) fit with the institutional mission or institutional learning outcomes, and 3) the compelling reasons for offering the program at this time.

The purpose of the Master of Science in Accounting (MSAcc) is to create accounting experts with in-depth skills in financial statement driven fundamental analysis. Students with such training are in demand in professions such as investment management, equity research, investment banking and private equity/venture capital.

The need for accountants with master's degrees is strong nationally and certainly in the local region. Both the supply (undergraduates interested in a graduate degree in accounting) and the demand (employers) remain strong, as has been documented in this proposal. Local CPA firms as well as corporations and public

organizations strongly support the program as their support letters attached show.

Demand, which comes from industry, government, and the public accounting sector is projected to continue to grow as the economy recovers. In corporations, accountants are needed in areas such as financial management, financial reporting, internal auditing, cost accounting, tax planning, and budget analysis. Often, these "management accountants" make significant advances in their careers after some years of experience with the attainment of an advanced degree. Within the past decade, the CPA has become the professional designation for these professionals as some states (including California) grant a non-audit CPA designation - an appealing certification to accounting professionals who want to meet the 150 credit requirement and want a respected professional certification which requires the one year of experience working for a CPA.

This new degree will fill a gap in the current degree offerings of the School of Business and Public Administration (BPA) by providing an educational opportunity for individuals who wish to pursue a deeper, more focused course of study than that provided by the MBA program. We expect that this degree will attract three streams of applicants.

First, the degree will attract those desiring a specialized alternative to the traditional MBA program. More specifically, the MSAcc program will be designed to create analysis experts rather than general managers.

Second, the program will attract financial professionals seeking to develop their accounting skills. It will provide rigorous training coupled with real analytical skills that may be needed in their careers.

Finally, the program will attract candidates who need additional credit hours to meet the 150 semester hours requirement for obtaining the CPA license. Such students would find that the additional coursework would be able to help them meet the requirement, provided they have undergraduate accounting backgrounds.

b. Provide the proposed catalog description. The description should include:

1. a narrative description of the program

The Master of Science in Accounting (MSAcc) degree offers accounting knowledge and expertise with in depth skills in financial statement driven fundamental analysis. These skills are in high demand in corporate finance as well as accounting

This MSAcc degree provides an opportunity for students to fulfill the requirements by the California CPA licensing examination. This program also helps students meet the needs of a global community of accounting professionals.

2. admission requirements (subject to the university admission)

- 4-Year Bachelor's Degree in accounting *
- 3.0+ Overall GPA (Recommended)
- GMAT Score of 500+ (GRE may be substituted)
- If required, the TOEFL with 213 Computer/550 Paper/80+ Internet Based or IELTS with a 6.5+
- Statement of purpose: Summarize your career objectives, experience and reason for interest in this degree program
- Resume: A resume including education, employment, extracurricular/community activities, publications, if any, and memberships
- Letters of recommendation: Two (2) confidential letters from a professor or manager/supervisor
- Undergraduate transcript(s)

*Other related disciplines with sufficient knowledge of accounting related degree and certificate need the

program director's approval.

Conditional admission:

A student who may not meet all the requirements for admission as a graduate student, as specified in the preceding paragraph, may be admitted conditionally if the program director determines that he or she satisfactorily meets the professional, scholastic or other standards for admission to the graduate degree curriculum.

3. a list of all required courses for graduation including electives, specifying course catalog numbers, course titles, prerequisites or co-requisites (ensuring there are no "hidden prerequisites" that would drive the total units required to graduate beyond the total reported in 2e above), course unit requirements, and any units associated with demonstration of proficiency beyond what is included in university admission criteria.

The MSAcc Program will consist of 3-4 semesters of study. Admitted students will enroll in the program in the spring semester. Admitted students will complete 10 graduate accounting courses with three units each, plus 1 foundation accounting course (one unit), and 1 culminating project (one unit).

Expected Coursework

Students will complete a minimum of 32 units in the following modules.

	Accounting Degree	Units
Course Requirements	Required Courses	
ACCT 5000 Fundamentals of Accounting	Yes	1
ACCT 6100 Accounting Information Systems & Data Analytics	Yes	3
ACCT 6300 Business Tax and Research	Yes	3
ACCT 6400 Financial Statement Analysis & Firm Valuation	Yes	3
ACCT 6500 Accounting Ethics	Yes	3
ACCT 6600 Fraud Examination	Yes	3
ACCT 6650 Auditing and Financial Statements	Yes	3
ACCT 6700 Government & Non-profit Accounting	Yes	3
ACCT 6800 International Accounting	Yes	3
ACCT 6900 Advanced Managerial Accounting	Yes	3
Elective(s) ACCT 6150 Data Analytics and Computer Applications for Accounting ACCT 6670 IT Auditing ACCT 6770 Selected Topics	one as an elective	3
ACCT 7000 Culminating Project	Yes	1
Total Required Courses	11 courses and 1 culminating project	32

* All these courses can be used towards the Educational Requirements for California CPA licensing.

4. total units required to complete the degree
32 units

5. if a master's degree, catalog copy describing the culminating experience requirement(s)

The culminating applied project experience is a key element of the master's degree program. It is designed as an "applied research inquiry" experience that supports the scientific inquiry process and application. It promotes the use of critical thinking skills to evaluate relevant accounting information from both the literature and hands-on research experiences, combined with the practitioners' knowledge and expertise, to then enhance business decision making. Overall, such an examination encourages development of accounting professionals with research skills and the ability and expectation to directly contribute to the accounting literature and improves accounting and business decisions. The culminating experience for students in the Master of Science in Accounting at CSUB will be a culminating project. The culminating project ACCT 7000 requires preparation and presentation of learning portfolio. It includes individual oral project presentation or written project report. Its standards will be consistent with professional production of written (and oral, if appropriate) presentations consistent with professional submissions. Refer to p. 11 for detail.

4. Curriculum

a. These program proposal elements are required:

- Institutional learning outcomes (ILOs)
- Program learning outcomes (PLOs)
- Student learning outcomes (SLOs)

Institutional learning outcomes (ILOs)

Graduates of CSUB will:

1. Students will demonstrate broad, integrative knowledge.
2. Students will develop specialized knowledge.
3. Students will practice intellectual skills such as analytic inquiry, use of information resources, engaging diverse perspectives, quantitative fluency, and communication fluency.
4. students will conduct applied learning

Program learning outcomes (PLOs)

MSAcc program graduates will:

1. Demonstrate advanced knowledge of the functional areas of accounting and external business environment. Examples of aspects to be assessed might include the knowledge, skills, and abilities associated with scientific processes, the history and practice of the discipline, effects of institutional influences (economic, social, legal) and applicable theories.

2. Demonstrate professional presentation and communication skills. Examples of aspects to be assessed might include knowledge of accounting processes and systems, the ability to interpret and apply theory, structure and analyze problems, organize and defend an argument, communicate orally. Evaluate information, develop focused, coherent, and grammatically correct written communications, and develop action plans and change strategies to promote accountability and integrity of accounting information and reports for all the account information users.

3. Demonstrate complex problem-solving skills in accounting.

Examples of aspects to be assessed include the ability to develop, conduct and report accounting related research, analyze case studies, develop problem-solving abilities including the application of quantitative techniques used in both the short-run and the long-run framework.

4. Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills)

Examples of aspects to be assessed are the ability to direct and motivate organizational members and teams, make decisions that reflect the best interests of the organization, develop a culture that promotes creative and productive thinking and solutions.

5. Demonstrate professional ethics and integrity.

Example of aspects to be assessed include the ability to recognize and understand the behavioral implications and the moral and ethical issues, and resolve ethical dilemmas.

Student learning outcomes (SLOs)

MSAcc program students will:

1. explain, analyze, and interpret fundamental accounting concepts;
2. apply fundamental principles to accounting research;
3. present and defend interpretation of accounting research data;
4. behave collegially and ethically working in research teams;

- b. These program proposal elements are required:

Comprehensive program assessment plan addressing all assessment elements

Institutional Learning Outcomes for Graduate Programs (ILOs)	Program Learning Outcomes (PLOs)	Student Learning Outcomes (SLOs)	Courses where SLOs are assessed	Assessment schedule – how often SLOs will be assessed	Assessment activity or assignment used to measure each SLO	Assessment tool used to measure outcome success	How data findings will be reported	Designated personnel to collect, analyze, and interpret data	Closing the loop strategies	Program findings dissemination schedule
ILO 1: Students will demonstrate broad, integrative knowledge	PLO 1 Graduates Demonstrate advanced knowledge of the functional areas of accounting and external business environment	SLO 1: Explain, analyze, and interpret fundamental accounting concepts	ACCT 6400 Financial Statement Analysis & Firm Valuation	Once every two years starting in year 1	Research paper	Rubric designed around criteria for each SLO	Report on percentage of students that meet or exceed a minimum level established for each SLO	SLO course instructor will assign and grade assignment using rubric developed for this assignment An assessment committee will analyze rubric data	An assessment committee will review the data and identify where improvement is needed	Assessment data will be reported to Academic Programs and Planning. The University Program Review Committee will review the reports and provide feedback. Feedback will be used to improve assessment plans for the following year.
		SLO 2: Apply principles to accounting research	ACCT 6100 AIS & Data Analytics	Alternating Year 1, year 2	Case study/Written Assignment					
ILO 1: Students will demonstrate broad, integrative knowledge ILO 2: Students will develop specialized knowledge.	PLO 2: Demonstrate complex problem-solving skills in accounting.	SLO 3: Present and defend interpretation of accounting research data	ACCT 7000 Culminating Project	Once every two years starting in year 2	projects			Program director will administer assessment An assessment committee will analyze rubric data		

Institutional Learning Objectives (ILOs)	Program Learning Outcomes (PLOs)	Student Learning Outcomes (SLOs)	Courses where SLOs are assessed	Assessment schedule – how often SLOs will be assessed	Assessment activity or assignment used to measure each SLO	Assessment tool used to measure outcome success	How data findings will be reported	Designated personnel to collect, analyze, and interpret data	Closing the loop strategies	Program findings dissemination schedule
<p>ILO 2: Students will develop specialized knowledge</p> <p>ILO 4: students will conduct applied learning</p>	<p>PLO 3: Demonstrate the skills necessary to perform as an organizational leader</p>	<p>SLO 3: Present and defend interpretation of accounting research data</p>	<p>ACCT 6300 Business Taxation and Accounting Research</p>	<p>Once every two years starting in year 2</p>	<p>projects</p>	<p>Rubric designed around criteria for each SLO</p>	<p>Report on percentage of students that meet or exceed a minimum level established for each SLO</p>	<p>The thesis chair will administer and grade assessment using rubric developed to assess a thesis</p> <p>An assessment committee will analyze rubric data</p>	<p>The assessment committee will review the data and identify where improvement is needed</p>	<p>Assessment data will be reported to Academic Programs and Planning. The University Program Review Committee will review the reports and provide feedback. Feedback will be used to improve assessment plans for the following year.</p>
<p>ILO 3: Students will practice intellectual skills such as analytic inquiry, use of information resources, engaging diverse perspectives, quantitative fluency, and communication fluency.</p>	<p>PLO 4 Graduates will demonstrate professional presentation and communication skills.</p>	<p>SLO 2: Apply principles to accounting research</p> <p>SLO 3: Present and defend interpretation of accounting research data</p>	<p>ACCT 7000 Culminating Project</p>	<p>Once every two years starting in year 2</p>	<p>Oral presentation and written project report</p>		<p>Program director will administer assessment</p> <p>An assessment committee will analyze rubric data</p>			

Institutional Learning Objectives (ILOs)	Program Learning Outcomes (PLOs)	Student Learning Outcomes (SLOs)	Courses where SLOs are assessed	Assessment schedule – how often SLOs will be assessed	Assessment activity or assignment used to measure each SLO	Assessment tool used to measure outcome success	How data findings will be reported	Designated personnel to collect, analyze, and interpret data	Closing the loop strategies	Program findings dissemination schedule
<p>ILO 3: Students will practice intellectual skills such as analytic inquiry, use of information resources, engaging diverse perspectives, quantitative fluency, and communication fluency.</p> <p>ILO 4: students will conduct applied learning</p>	<p>PLO 5: Graduates will demonstrate professional ethics and integrity.</p>	<p>SLO 4: Behave collegially and ethically working in research teams</p>	<p>ACCT 6600 Fraud Examination</p> <p>ACCT 7000 Culminating Project</p>	<p>Once every two years starting in year 2</p>	<p>Research team group problem solving exercise</p>	<p>Rubric designed around criteria for each SLO</p>	<p>Report on percentage of students that meet or exceed a minimum level established for each SLO</p>	<p>The supervisor will administer the assessment.</p> <p>An assessment committee will analyze rubric data</p>	<p>The assessment committee will review the data and identify where improvement is needed</p>	<p>Assessment data will be reported to Academic Programs and Planning. The University Program Review Committee will review the reports and provide feedback. Feedback will be used to improve assessment plans for the following year.</p>
			<p>ACCT 6500 Accounting Ethics</p> <p>ACCT 6300 Business Taxation and Accounting Research</p>	<p>Once every two years starting in year 2</p>	<p>written assignment</p>			<p>The instructor will administer assessment</p> <p>An assessment committee will analyze rubric data</p>		

Curriculum Mapping Matrix MSAcc

	ACCT 6100	ACCT 6150	ACCT 6300	ACCT 6400	ACCT 6500	ACCT 6600	ACCT 6650	ACCT 6700	ACCT 6800	ACCT 7000
<i>SLO 1: Explain, analyze, and interpret fundamental accounting</i>	I/D	I/D				I/D	I/D	I		
<i>SLO 2: Apply principles to accounting research</i>	I		D	D/M	D		D	D	M	
<i>SLO 3: Present and defend interpretation of accounting research data</i>	I/D	I/D				D	M	M	I/D	M
<i>SLO 4: Behave collegially and ethically working in research teams</i>				I/D	M				I/D	M

c. Indicate total number of units required for graduation.

Total Required Courses	32 semester units
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d. Include a justification for any baccalaureate program that requires more than 120-semester units or 180- quarter units. Programs proposed at more than 120 semester units will have to provide either a Title 5 justification for the higher units or a campus-approved request for an exception to the Title 5-unit limit for this kind of baccalaureate program.

N/A

e. If any formal options, concentrations, or special emphases are planned under the proposed major, identify and list the required courses. Optional: You may propose a CSU degree program code and CIP code for each concentration that you would like to report separately from the major program.

N/A

f. List any new courses that are: (1) needed to initiate the program and (2) needed during the first two years after implementation. Include proposed catalog descriptions for new courses. For graduate program proposals, identify whether each new course would be at the graduate-level or undergraduate-level.

g.

course	Catalog description	
ACCT 5000 Fundamentals of Accounting (1 unit)	This course covers concepts and principles underlying financial and managerial accounting, including the basic accounting model, underlying assumptions and conventions. It also includes an overview of the transaction cycles. In addition, this course covers introduction and examination of cost concepts, product costing systems, and cost-volume-profit analysis.	Graduate-level
ACCT 6100 Accounting Information Systems & Data Analytics (3 units)	This course covers information system concepts and theory, with an emphasis on internal controls. It includes the collection and processing of accounting information, internal control aspects of accounting systems, systems life cycle in an accounting framework, and the interface of accounting systems, databases, and computer technology. This course also covers a theoretical and practical understanding of core business analytic concepts and techniques.	Graduate-level
ACCT 6150 Advanced Data Analytics and Computer Applications for Accounting (3 units)	Based on a theoretical and practical understanding of core business analytic concepts and techniques, this course covers hands-on practice in applying these techniques to real-world accounting problems using business analytic software tools. This course also covers some computer applications relevant to accounting.	Graduate-level
ACCT 6300 Business Taxation & Accounting Research (3 units)	This course covers the US federal income taxation of business entities and related research. The primary objective is to develop a general understanding of the legal and administrative structure of the tax law that applies to for-profit businesses of various types, and how taxation rules differ from financial accounting standards. Students are introduced to tax research using the Internal Revenue Code, Treasury regulations and other authorities. Students are also expected to do related accounting research using FASB and SEC rules and regulations.	Graduate-level
ACCT 6650 Auditing and Financial Statements (3 units)	This course covers the fundamentals of auditing theory and practice, ethical standards, auditing standards, auditing techniques, and the audit report: Emphasis is on attestation and assurance of reliability of financial statements. It also covers IT auditing and the issues involved.	Graduate-level
ACCT 6670 IT Auditing (3 units)	This course covers an introduction to IT auditing, emphasizing the concepts through exercises and case studies. It includes knowledge of basic IT audit concepts. Emphasis is on IT auditing applications supporting key business processes with the assessment of IT risk and the evaluation of IT general controls.	Graduate-level
ACCT 6700 Government & Non- profit Accounting (3 units)	Provides an introduction to unique characteristics of governmental and non-profit accounting. Covers aspects of recording and reporting of financial transactions in public and not-for-profit organizations. Includes governmental and nonprofit auditing and financial condition analysis.	Graduate-level
ACCT 6800 International Accounting (3 units)	Introduces contemporary accounting theory and practice from an international perspective. Covers comparative accounting systems in various countries based on prevailing practice in the United States. Includes analysis of international accounting and auditing standards.	Graduate-level
ACCT 6900 Advanced Managerial Accounting (3 units)	Introduces advanced cost concepts of managerial accounting using a quantitative analytical approach. Topics include costing systems, cost-volume-profit analysis, budgeting, cost control, and compensation with focus on management decision-making.	Graduate-level

ACCT 7000 Culminating Project (1 unit)	Requires preparation and presentation of learning portfolio. It includes individual oral project presentation or written project report.	Graduate-level
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h. Attach a proposed course-offering plan for the first three years of program implementation, indicating likely faculty teaching assignments.

Year	Fall	Instructor	Spring	Instructor	Summer	Instructor
1	ACCT 5000	Benjamin, Bae, Ji Li Harvey McCown, Jing Wang, Di Wu	ACCT 6500	Harvey McCown/Jing Wang	Electives	
1	ACCT 6100	Benjamin Bae/ Di Wu	ACCT 6600	Benjamin Bae/Harvey McCown		
1	ACCT 6300	Jing Wang/ Harvey McCown	ACCT 6900	Di Wu/Ji Li		
1	ACCT 6400	Ji Li/ Benjamin Bae				
2	ACCT 6650	Benjamin Bae/Jing Wang	ACCT 7000	advisor	Electives	
2	ACCT 6700	Ji Li/Harvey McCown	Electives			
2	ACCT 6800	Benjamin Bae/Di Wu				
3*	ACCT 5000	Benjamin, Bae, Ji Li Harvey McCown, Jing Wang, Di Wu	ACCT 6500	Harvey McCown/Jing Wang	Electives	
3	ACCT 6100	Benjamin Bae/ Di Wu	ACCT 6600	Benjamin Bae/Harvey McCown		
3	ACCT 6300	Jing Wang/ Harvey McCown	ACCT 6900	Di Wu/Ji Li		
3	ACCT 6400	Ji Li/ Benjamin Bae				

- Year 3 is a repetition of year 1 as this program is based on 3-4 semesters.

i. For master’s degree proposals, include evidence that program requirements conform to the minimum requirements for the culminating experience, as specified in Section 40510 of Title 5 of the California Code of Regulations.

ACCT 7000 Culminating Project	Requires preparation and presentation of learning portfolio. It includes individual oral project presentation or written project report. The culminating applied research project experience is a key element of the master’s degree program. It is designed as an “applied research inquiry” experience that supports the scientific inquiry process and application. It promotes the use of critical thinking skills to evaluate relevant accounting information from both the literature and hands-on research experiences, combined with the practitioners’ knowledge and expertise, to then enhance business decision making. Overall, such an examination encourages development of accounting professionals with research skills and the ability and expectation to directly contribute to the accounting literature and improves accounting and business decisions.	Graduate-level
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j. For master’s degree proposals, cite the corresponding bachelor’s program and specify whether it is (a) subject to accreditation and (b) currently accredited.

(b) currently accredited: Bachelor of Science in Business Administration - Accounting Concentration

k. For graduate degree programs, specify admission criteria, including any prerequisite coursework.

- 4-Year Bachelor's Degree in accounting*
- 3.0+ Overall GPA
- GMAT Score of 500+ (GRE may be substituted)
- If required, the TOEFL with 213 Computer/550 Paper/80+ Internet Based or IELTS with a 6.5+
- Statement of purpose:
Summarize your career objectives, experience and reason for interest in this degree program
- Resume:
A resume including education, employment, extracurricular/community activities, publications, if any, and memberships
- Letter of recommendation:
Two (2) confidential letters from a professor or manager/supervisor
- Undergraduate transcript(s)

*Other related disciplines with sufficient knowledge of accounting related degree and certificate need the program director's approval.

l. For graduate degree programs, specify criteria for student continuation in the program.

Students are required to follow the program requirements and policies set forth for each program by its respective faculty. The MSAcc student must earn a 3.0 or better cumulative grade point average for all MSAcc courses taken in order to remain in good standing in the program.

m. For undergraduate programs, specify planned provisions for articulation of the proposed major with community college programs.

N/A

- n. Provide advising “roadmaps” that have been developed for the major.

MSAcc- Advising Roadmap - Recommended Course Sequence (Undergraduate accounting degree)					
1st Year (19 units)					
<i>Fall</i>	<i>Units</i>	<i>Summer</i>	<i>Units</i>	<i>Spring</i>	<i>Units</i>
ACCT 5000 Fundamentals of Accounting	1			ACCT 6500 Accounting Ethics	3
ACCT 6100 AIS & Data Analytics Accounting for Leaders	3	Electives		ACCT 6600 Fraud Examination	3
ACCT 6300 Business Taxation and Accounting Research	3			ACCT 6900 Advanced Managerial Accounting	3
ACCT 6400 Financial Statement Analysis and Firm Valuation	3				
Total	10			Total	9
2nd Year (13 units)					
<i>Fall</i>	<i>Units</i>	<i>Summer</i>	<i>Units</i>	<i>Spring</i>	<i>Units</i>
ACCT 6650 Auditing and Financial Statements	3	Electives		ACCT 7000 Culminating Project	1
ACCT 6700 Government & Non-profit Accounting	3			Elective	3
ACCT 6800 International Accounting	3				
Total	9			Total	4
				<i>Total Units:</i>	32

- o. Describe how accreditation requirements will be met, if applicable, and anticipated date of accreditation request (including the WASC Substantive Change process).

Accreditation Note:

Master’s degree program proposals

If subject to accreditation, establishment of a master’s degree program should be preceded by national professional accreditation of the corresponding bachelor’s degree major program.

N/A

Fast-track proposals

Fast-track proposals cannot be subject to specialized accreditation by an agency that is a member of the Association of Specialized and Professional Accreditors unless the proposed program is already offered as an authorized option or concentration that is accredited by an appropriate specialized accrediting agency.

5. Need for the Proposed Degree Major Program

- a. List other California State University campuses currently offering or projecting the proposed degree major program; list neighboring institutions, public and private, currently offering the proposed degree major program.

CSU campuses:

Cal Poly, SLO

CSU, Pomona

CSU, East Bay

Other public or private institutions:

Fresno Pacific University

University of Phoenix

University of La Verne

- b. Describe differences between the proposed program and programs listed in Section 5a above.

	CSUB	CSU SLO	CSU Pomona	CSU East Bay	University of Phoenix	University of La Verne
Required Courses	32 Semester Units	45 Quarter Units	31 Semester Units	45 Quarter Units	45 Units	30 semester units
Class type	Hybrid	Face to face	Face to face	Face to face	Online	Online

Our location is within commuting distance of all cities in Kern County (including the cities such as Shafter, Wasco, Tehachapi, Porterville, and so on) which allows us to draw upon a significant population including the Bakersfield metropolitan area with over half a million residents.

CSU campuses offering the MSAcc are more than 100 miles from campus. CSUB also has a branch campus in Lancaster (Antelope Valley) where a significant number of residents are employed by various corporations, small to medium businesses, and government entities such as Edwards Air Force.

The School of Business and Public Administration is AACSB accredited. This prestigious accreditation provides competitive advantage since similar AACSB accredited programs offering the MSAcc, such as CSU SLO, Pomona and East Bay, are two-three hours away from Bakersfield.

- c. List other curricula currently offered by the campus that are closely related to the proposed program.

None

- d. Describe community participation, if any, in the planning process. This may include prospective employers of graduates.

Accounting advisory board members as below were presented the MSAcc program proposal and provided their feedback.

Belton Nancy	CPA, Managing Partner	Daniells Phillips Vaughn & Bock
Braun Ann	CPA, Managing Director	CBIZ/Mayer Hoffman McCann
Hoffman Patrick	CPA, Shareholder	Barbich Hooper King Dill Hoffman
Nielsen Ryan	CPA, Partner	Brown Armstrong
Stanley Charlotte	CPA	Wayne E. Long & Company CPA's
Shinault Michael	CPA, Founding Partner	Shinault Baker
Maxwell Thomas	CPA	Keathley, Maxwell & Antongiovanni, LLP
Cunha Ryan	CPA, not in Bakersfield anymore	CBIZ/Mayer Hoffman McCann
Donnan Brian	Chief Accounting Officer	Bolthouse
Zabrani Amir	Relationship Manager	Wells Fargo
Rosa Melanie	Controller	Castle & Cooke, Mainland Division
Lawson Nancy	Assistant CAO for Budget and Finance	Kern County

- e. Provide applicable workforce demand projections and other relevant data.

Employment of accountants and auditors is projected to increase by 10 percent from 2016 to 2026 which is faster than the average for all occupations. Employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy. As the US economy grows, more skilled professionals will be needed to prepare and analyze accounting and financial records as reported by the Bureau of Labor Statistics Job Outlook. Further, the California Employment Development Department projects that the states' rate of growth in the entire financial service industry is projected to higher than that for the US.

6. Student Demand

- a. Compelling evidence of student interest in enrolling in the proposed program. Types of evidence vary and may include national, statewide, and professional employment forecasts and surveys; petitions; lists of related associate degree programs at feeder community colleges; reports from community college transfer centers; and enrollments from feeder baccalaureate programs, for example.

Student demand for this program will come in large part from students with accounting and other business baccalaureates from the School of Business and Public Administration programs, which will be a natural feeder. Our students were surveyed during the Fall Semester 2018 to assess their interest in a Master's degree in Accounting. Out of the 111 students surveyed, 27 expressed that they would enroll in the master's program if it was offered in Fall 2019. In addition, 20 students indicated that they would enroll in the proposed a program in Fall 2020 while 25 would enroll in Fall 2021. The result shows that almost two thirds of the students responded positively in enrolling in the MSAcc.

We conducted an online survey with accounting alumni through email. The survey results show that extremely positive response to the MSAcc program. Furthermore, we also conducted an employer survey. The employer survey results indicate very positive responses. 84% of the responses were "strong need" or "moderate need". Refer to the attached survey results in the appendix for more information.

Nationally, growth of undergraduate accounting programs continues to be robust. According to the AICPA (2017), the number of students graduating with an undergraduate degree in accounting awarded in 2016 (57,119) remained strong, totaling the second highest on record and representing a five percent increase from the previous year. It is expected that this trend will continue as long as the US economy grows. The growth of the School of Business and Public Administration (BPA) accounting major has been impressive. As of the Fall 2017, there were 294 accounting majors compared to 166 in 2007, a 77% increase over a 10-year period. As of the Fall 2017, the accounting major was the largest major in the School of Business and Public Administration.

The proposed program will be an appealing option for the BPA undergraduates from both accounting and non-

accounting programs. The BPA accounting undergraduate program produces between 60 and 81 graduates per year with many of them aspiring to continue their education and accumulate the additional credits needed for the CPA designation or to gain the knowledge and skill proficiency necessary for other popular accounting and finance related certifications. The program can serve as an effective feeder system that facilitates a seamless transition from the BPA undergraduate program to the graduate program over five years.

There is some evidence of the interest in the accounting certificate program which also allows non-accounting majors to meet the education requirements of the CPA exam. Hence, we conservatively estimate that there will be at least 10-20 students in the first year of the program followed by significant increases in subsequent years. Evidence also suggests that international students from NAVITAS and other sources are highly interested in MSAcc.

- b. Identify how issues of diversity and access to the university were considered when planning this program. Describe what steps the program will take to insure ALL prospective candidates have equitable access to the program. This description may include recruitment strategies and any other techniques to insure a diverse and qualified candidate pool.

CSUB BPA students are well diversified as indicated by the statistics in Table 1 (CSUB BPA Transform 2023). Since we expect that most of the MSAcc program candidates will come from our accounting and business undergraduate programs, issues of diversity and access to the university will naturally be resolved. Nonetheless, the MSAcc admission criteria ensures fair and equal access to the program.

- c. For master's degree proposals, cite the number of declared undergraduate majors and the degree production over the preceding three years for the corresponding baccalaureate program, if there is one.

	2015	2016	2017
Accounting Majors	304	277	294
Accounting Graduates	70	82	81

- d. Professional uses of the proposed degree program.

The need for accountants with master's degrees is strong nationally and certainly in the local region. Both the supply (undergraduates interested in a graduate degree in accounting) and the demand (employers) remain strong, as has been documented in this proposal.

Demand, which comes from industry, government, and the public accounting sector is projected to continue to grow as the economy recovers. In corporations, accountants are needed in areas such as financial management, financial reporting, internal auditing, cost accounting, tax planning, and budget analysis. Often, these "management accountants" make significant advances in their careers after some years of experience with the attainment of an advanced degree. Within the past decade, the CPA has become the professional designation for these professionals as some states (including California) grant a non-audit CPA designation- an appealing certification to accounting professionals who do not have the required 1,000 hours of public accounting/audit experience but meet the 150 credit requirement and want a respected professional certification.

Within public accounting, the diversification and expansion of services beyond the traditional audit and tax services requires personnel that have masters degrees. Growth areas include assurance services, environmental accounting, forensic/investigative accounting, information technology services, international accounting, and personal financial planning.

The demand for accountants with master's degrees is also driven by an expansion of non-audit functions within public firms called advisory services. These typically require higher level skills together with technical and

strategic management knowledge associated with business graduate programs.

In addition, there is a need for more analytically trained accounting analysts sought by industry consulting firms and big businesses. In a competitive job market landscape, the deep technical skills and expertise gained through the coursework component of an MSAcc program become increasingly valuable. For academically distinguished students who wish to hone these skills, the opportunity to enroll in a Master of Science degree will position them well for careers in industry, consulting, and the public sector or perhaps within the academy. While the MBA degree trains students broadly, the MSAcc degree will provide students with a more specialized focus that presents sophisticated solutions to business and societal management problems.

- e. Specify the expected number of majors in the year of initiation and three years and five years thereafter.

Year	Number of Students
Spring 2021 -Fall 2022	15
Spring 2022 -Fall 2023	20
Spring 2023 -Fall 2024	25
Spring 2024 - Fall 2025	30
Spring 2025 - Fall2026	35

7. Existing Support Resources for the Proposed Degree Major Program

Note: Sections 7 and 8 should be prepared in consultation with the campus administrators responsible for faculty staffing and instructional facilities allocation and planning. A statement from the responsible administrator(s) should be attached to the proposal assuring that such consultation has taken place.

- a. Faculty who would teach in the program, indicating rank, appointment status, highest degree earned, date and field of highest degree, professional experience, and affiliations with other campus programs. Note: For all proposed graduate degree programs, there must be a minimum of five full-time faculty members with the appropriate terminal degree. (Coded Memo EP&R 85-20)

Name	Rank	Status	Degree	Date & Field	Professional Experience
Benjamin Bae	Full	Full-time, tenured	PhD	1998, Accounting	
Ji Li	Associate	Full-time, tenure track	PhD	2014, Accounting 2009, Ag. Business	
Harvey McCown	Instructor	Full-time instructor	Master	1965, Accounting	CPA 40+ years of public practice
Jing Wang	Assistant	Full-time, tenure track	PhD	2016, Accounting	CPA
Di Wu	Assistant	Full-time, tenure track	PhD	2006, Informatics and Applied Mathematics	CPA, CMA
John Emery	Full	Full-time, tenured	PhD	1970 Finance	

- b. Describe facilities that would be used in support of the proposed program.

Existing space and facilities will be used to support the MSAcc program.

- c. Provide evidence that the institution provides adequate access to both electronic and physical library and

learning resources.

Current Stiern Library Resources as of Feb. 7, 2019 (updated)

Accounting and business research databases:

- 1) ABI/INFORM Collection (ProQuest)
- 2) Business Abstracts with Full Text (H.W. Wilson)
- 3) Business Source Premier
- 4) Dissertations & Theses Global: The Humanities and Social Sciences Collection (includes accounting)
- 5) EconLit
- 6) FASB Accounting Standards free web site (Financial Accounting Standards Board)
- 7) GAAP Guide (Generally Accepted Accounting Principles annual print version in reference collection HF5635 .M633)
- 8) IBISWorld
- 9) JSTOR (journal archives)
- 10) Mergent Online
- 11) RMA eStatement Studies (online financial ratios) (available in 2019/2020)
- 12) Westlaw

Other Library resources in the area of accounting include:

- Electronic Journals: 2025
 - Print journals: 334
 - Electronic books: 8604 (may also include some general business titles)
 - Print books: 1209
- d. Describe academic technology, equipment, and other specialized materials.
- Computer labs in the BPA and library
 - I-TV rooms
 - University IT department
 - Accounting department computer lab

8. Additional Support Resources Required

Note: If additional support resources will be needed to implement and maintain the program, a statement by the responsible administrator(s) should be attached to the proposal assuring that such resources will be provided.

- a. Describe additional faculty or staff support positions needed to implement the proposed program.
None.
- b. Describe the amount of additional lecture and/or laboratory space required to initiate and to sustain the program over the next five years. Indicate any additional special facilities that will be required. If the space is under construction, what is the projected occupancy date? If the space is planned, indicate campus-wide priority of the facility, capital outlay program priority, and projected date of occupancy. Major capital outlay construction projects are those projects whose total cost is \$610,000 or more (as adjusted pursuant to Cal. Pub. Cont. Code §§ 10705(a); 10105 and 10108).

For now, the existing space can be used.

- c. Include a report written in consultation with the campus librarian which indicates any necessary library resources not available through the CSU library system. Indicate the commitment of the campus to purchase these additional resources.

The library resources needed for the proposed Master of Science in Accounting would be no different

from those used by the existing MBA program. See attached report and memo from Curt Asher, Dean of the University Library. Indicate additional academic technology, equipment, or specialized materials that will be (1) needed to implement the program and (2) needed during the first two years after initiation. Indicate the source of funds and priority to secure these resource needs.

Academic technology, equipment, or specialized materials needed for the proposed Master of Science in Accounting would be no different from those of the existing MBA program.

9. Self-Support Programs:

- a. Confirm that the proposed program will not be offered at places or times likely to supplant or limit existing state-support programs.

The MSAcc degree is not currently offered in the School of Business and Public Administration at CSUB. The proposed program will be offered in conjunction with the Division of Extended Education and Global Outreach (EEGO) and should not impact or limit any existing state-support programs.

- b. Explain how state-support funding is either unavailable or inappropriate.

State funding is unavailable for the program. The full-time faculty who will be teaching in the MSAcc program have a full workload and will be teaching in the program for overload pay. Offering the program on a self-support basis will generate resources needed for operation.

- c. Explain how at least one of the following additional criteria shall be met:

- i. The courses or program are primarily designed for career enrichment or retraining;
The MSAcc will provide the students with career enrichment since the program is designed to train the students with highly demanding analytical skills based on accounting concepts and knowledge in depth. In addition, this program helps students who need additional credit hours to meet the 150 semester hours requirement for obtaining the CPA license.
- ii. The location of the courses or program is significantly removed from permanent, state-supported campus facilities;
- iii. The course or program is offered through a distinct technology, such as online delivery;
- iv. For new programs, the client group for the course or program receives educational or other services at a cost beyond what could be reasonably provided within CSU Operating Funds;

- d. For self-support programs, please provide information on the per-unit cost to students and the total cost to complete the program (in addition to the required cost recovery budget elements listed in the checklist found earlier in this document).

\$600/unit
32 units
\$19,200

See the attached budget.

Appendix

1. Survey results
2. Letter of support from Dean
3. Letters of support from advisory board members
4. Report and memo from Curt Asher, Dean of the University Library
5. Budgets

Alumni Survey Results

EXECUTIVE SUMMARY:

It is noted that approximately 20% response rate indicates our alumni are very much interested in MSAcc program. Otherwise, respondents would not participate in the survey.

The survey results show that extremely positive response to MSAcc program as Q3 and Q4 have 87% and 82% of “very interested” and “moderately interested” responses. Q6 also shows a very positive response. Considering these alumni are our target MSAcc students, these results are absolutely more than expected.

SURVEY OBJECTIVES: To check how many accounting alumni are interested in MSAcc program.

PARTICIPANTS: 456 accounting alumni who graduated last 10 years.

METHODOLOGY

The survey was conducted using Qualtrics.

DATA COLLECTED

We sent the online survey link to 456 accounting alumni through email. As of April 22, 2019, we have received 90 responses which is approximately 20% response rate. In fact, this is exceptionally high online response rate as opposed to typical 5% online survey response rate on average.

Appendix A contains the complete list of questions.

RESULTS

The results are listed by question.

Q3 - 3. To what extent are you interested in pursuing a graduate program?

- 1 Very interested 54.39% 31
- 2 Moderately Interested 33.33% 19
- 3 Not at all interested 12.28% 7

Q4 - 4. To what extent are you interested in pursuing a Master of Science in Accounting (MSACC) graduate program?

- 1 Very interested 48.31% 43
- 2 Moderately Interested 33.71% 30
- 3 Not at all interested 17.98% 16

Q6 - 6. Would you enroll in the MSACC graduate degree program, if one were established in the next terms? (select all that apply)

- 1 Fall 2019 20.56% 22
- 2 Fall 2020 45.79% 49
- 3 Fall 2021 33.64% 36

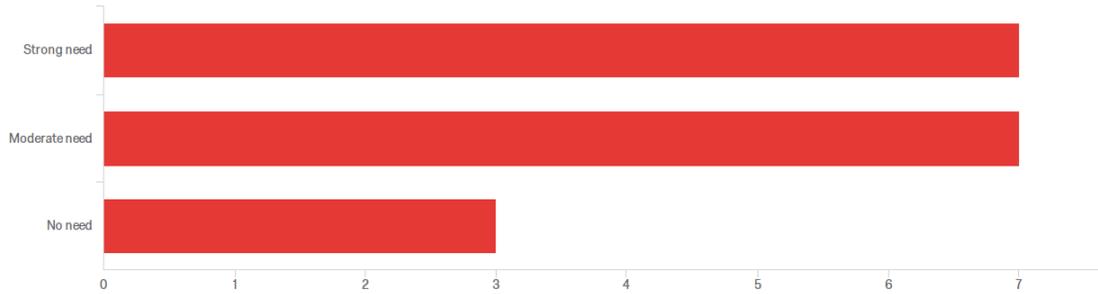
Employer Survey Result

Default Report

EMPLOYER INTEREST SURVEY-MS Accounting

November 19, 2019 12:14 PM MST

Q2 - In your opinion, is there a need for the proposed program?



#	Field	Minimum	Maximum	Mean	Std Deviation	Variance	Count
1	In your opinion, is there a need for the proposed program?	1.00	3.00	1.76	0.73	0.53	17



CSU Bakersfield

School of Business and Public Administration

Dean's Office

Mail Stop: 20 BDC
9001 Stockdale Highway
Bakersfield, California 93311-102
(661) 654-2157
(661) 654-2207 FAX
www.csub.edu

April 5, 2019

Dear CSUB Committee Members,

It is my great pleasure to provide strong support to the proposal of Master of Science in Accounting (MSAcc) in the Department of Accounting and Finance at the School of Business and Public Administration.

This MSAcc program has been aimed to meet the needs for accounting professionals such as Certified Public Accounts (CPAs) and managerial accountants in all industries including agriculture business, healthcare, energy, logistics and supply chain, public organizations, and aerospace. The MSAcc includes rigorous curriculum and strong analytical skills relevant to the advanced accounting knowledge and practice that will meet local, state, and national needs.

Based on the various surveys conducted with prospects and feedback from the advisory boards, I am optimistic that this graduate program will be very attractive to the Kern community.

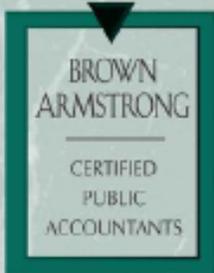
I trust that the MSAcc program is the right fit for our school. We continue to strengthen our master's degree offerings in the interest of career-ready workforce for local industries, and Kern economic development. The dean's office will strongly support the MSAcc program with necessary resources that may be needed to accomplish its objectives.

Thank you for your consideration of the Master of Science in Accounting.

Sincerely,

A handwritten signature in blue ink that reads "A. Gunasekaran".

Angappa Gunasekaran, PhD.
Dean and Professor
School of Business and Public Administration
California State University, Bakersfield



BROWN ARMSTRONG

Certified Public Accountants

April 25, 2019

Professor Benjamin Bae
Department of Accounting and Finance
California State University, Bakersfield

Dear Professor Bae:

On behalf of Brown Armstrong, I would like to offer our continued support and encouragement of CSUB's implementation of a Masters of Science in Accounting (MSAcc) program as soon as possible. Since 2014, California requires a minimum of 150 units for all CPAs to obtain licensure. As a local firm, we are increasingly focused on hiring students that have an advanced degree focused in the academic areas that will provide more value to our profession. A more technical and professionally-orientated MSAcc program would add increased value for students entering a competitive market in the workforce, and therefore, those are the types of candidates we pursue. Those students who present the most accomplishments with the requirements satisfied are the most attractive to any employer. Currently, for the Bakersfield marketplace, a significant amount of candidates that are entering the accounting industry do not have a master's degree as they may not have the access or opportunities even though many have the desire to and therefore, have a competitive disadvantage compared to those that have achieved an MSAcc.

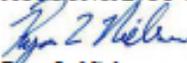
It is our strong desire to see students have the opportunity to continue to stay in Bakersfield to pursue a MSAcc rather than seek alternatives elsewhere. Overall, this would strengthen their alumni ties to CSUB and present more opportunities to your students. We continue to hire students with a BS in Business Administration – Accounting, however most are required to supplement their education to obtain the 150 units and are unprepared for the rigorous work schedule, additional studies, and preparation for the Uniform CPA Exam. Brown Armstrong has offered scholarships to CSUB's accounting students for many years and will continue to offer scholarships to students in pursuit of a MSAcc.

With no program at CSUB designed to provide the full 150 units to accounting students, we are forced to devote resources to recruit graduates from other areas such as CSU, Fullerton, Northridge, San Diego, and private institutions such as Cal Poly-San Luis Obispo, Azusa Pacific University, Loyola Marymount, and Golden Gate University, that currently offer such programs. However, we find the long-term potential for these candidates is limited due to the lack of ties to our community. We strongly support the implementation of such a program here in Bakersfield and look forward to partnering with you to make it a great success.

We appreciate the opportunity to share our thoughts and value our relationship with you. Please do not hesitate to contact me if you have further questions.

Sincerely,

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION


Ryan L. Nielsen
Principal

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(MAIN OFFICE)
4200 TRUXTUN AVENUE
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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Kern County Administrative Office



County Administrative Center
1115 Truxtun Avenue, Fifth Floor • Bakersfield, CA 93301-4639
Telephone 661-868-3198 • FAX 661-868-3190 • TTY Relay 800-735-2929

RYAN J. ALSOP
County Administrative Officer

December 4, 2018

Prof. Benjamin Bae
Department of Accounting and Finance
California State University, Bakersfield
9001 Stockdale Highway

Dear Professor Bae:

As you consider a Master of Science in Accounting (MSACC) at California State University, Bakersfield (CSUB), we strongly encourage you to proceed with this process as soon as possible.

CSUB as the only public four-year university in Bakersfield with a well-respected undergraduate accounting program can further enhance the local accounting industry expertise and credibility. In addition, a master program will assist with the student's additional year, required to sit for the exam given the California state requirements of 150 semester hours to qualify for the CPA exam.

Due to the interdisciplinary nature of public sector governmental accounting, there is an urgent need for a Master of Science in Accounting that includes a mix of governmental accounting, public policy and public administration. The need for students with the advanced knowledge of government accounting, ethics and fraud examination has never been greater. An undergraduate accounting program does not adequately cover these areas. Students will be interested in the MSA Program because they know they will have the knowledge and expertise to be successful in the job market.

We urge you to pursue this program with diligence and expediency. The university, the students, and the future of the accounting profession depend upon the best programs to grow and succeed.

Sincerely,

A blue ink signature of Elsa T. Martinez.

Elsa T. Martinez, CPA
Sr. CAO Manager
Budget, Finance & Compliance

A blue ink signature of Nancy M. Lawson.

Nancy M. Lawson, CFE
Assistant County Administrative Officer
Budget, Finance & Compliance



Bakersfield Commercial Banking Office
MAC E2511-020
5401 California Avenue
Suite 200
Bakersfield, CA 93309
Tel: 661 637 2600
Fax: 661 324 8636

December 26, 2018
Professor Benjamin Bae
Department of Accounting and Finance
California State University, Bakersfield

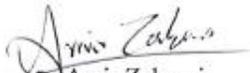
Dear Professor Bae:

I am writing today to offer continuing support and encouragement for the development of a Master of Science in Accounting Program at California State University, Bakersfield (CSUB).

CSUB continues to be a significant partner to Wells Fargo in our pursuit of outstanding entry-level talent. It is my strong desire that CSUB continue to be among the top universities for accounting graduates, and I believe that a masters program is vital to your continued success. Virtually there is no other four year university in Bakersfield that offers accounting masters programs in response to the State's 150 semester hour requirement for CPA certification. CSUB may well be behind the curve in developing their program, and it is virtually assured that the absence of a masters program at CSUB will eventually have an adverse impact on the quality of students attending your program.

I therefore urge you to move forward with the development of this program. Please let me know if I can be of any assistance in this process. You have my whole-hearted support.

Sincerely,


Amir Zabrani

Together we'll go far

Castle & Cooke

Prof. Benjamin Bae
Department of Accounting and Finance
California State University, Bakersfield
9001 Stockdale Highway

Dear Professor Bae:

As you consider a Master of Science in Accounting (MSACC) at California State University, Bakersfield (CSUB), I strongly encourage you to proceed with this process as soon as possible.

CSUB is the only public four year university in Bakersfield with a good reputation of undergraduate accounting programs. It seems to me that offering the Master program will add value to the student's additional year required to sit for the exam (given the California state requirements of 150 semester hours to qualify for the CPA exam).

In order for the students to be competitive in the job market today they need every opportunity to advance their education and pass the CPA exam. For profit and not for profit organizations are looking for this. Students will be interested in the Master programs in Accounting because they know they will have a much higher chance of getting a good job in their career after graduation. CSUB needs this program to stay competitive and attract more Accounting students.

I urge you to pursue this program with diligence and expediency. The University, the students, and the future of the accounting profession depend upon the best programs to grow and succeed.

Good luck with this process.

Sincerely,

A handwritten signature in black ink that reads "Melanie Rosa". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Melanie Rosa, CPA



CSU Bakersfield

Walter W. Stiern Library

Mail Stop: 60 LIB
9001 Stockdale Highway
Bakersfield, California 93311-1022
(661) 654-3172
(661) 654-3238 FAX
www.csub.edu/library

Feb. 7, 2019

To: Paul Newberry, Interim Chair of Accounting and Finance
Benjamin Bae, Professor of Accounting
CC: Johanna Alexander, BPA Librarian
Amanda Grombly, Collection Development Librarian

From: Curt Asher, Dean of University Library

Re: Report on Library Resources for the Master of Science in Accounting (MSA)
Program Proposal

I have reviewed the report from Johanna Alexander, BPA Librarian, regarding current library resources supporting the Master of Science in Accounting (MSA) proposal. I agree with her assessment:

"The Library's current resources and budget will support the MSA general accounting proposal. If any additional or future resources were requested, BPA or the campus would have to commit to fully fund such resources including annual subscription costs plus price increases generally ranging from 3 to 5 percent per year. The Library does not have funding to support any additional or future resources."

**MS Accounting - 15 Students
Program Budget**
Division of Extended Education and Global Outreach
4-Term, 32-unit, 18-month program

Overall Program Cost - \$18,600 per student	
Cohort Enrollment	15
Number of Program Units	32
Registration Fee Per Unit	600
Total Revenue	\$288,000

Expenditures		
System/EEGO/Program Expenses		
2.3%	Chancellor Office	7,200
2.3%	State Controller's Office	7,200
1.5%	EO1000 General Fund	43,200
40%	EEGO Division Overhead	115,200
2.3%	Reserve for Market Downturns	7,200
2.0%	Disability Services	5,760
2.0%	Marketing	5,760
1.0%	Technology Refresh	2,880
3.0%	New Program Development Fund	8,640
		203,040

Faculty Salaries and Benefits - based on 2322 calculation			
Calc	Units		
2019	32	Faculty Salaries and Benefits (2322)	64,608
	1.5%	Faculty Benefits (2322)	969
		Academic Coordinator	4,300
			70,077

School Revenue Reimbursement			
8%	BPA Revenue Share Reimbursement	23,040	
	TOTAL Expenditures	\$296,157	
	NET Income	(\$8,157)	

**MS Accounting - 20 Students
Program Budget**
Division of Extended Education and Global Outreach
4-Term, 32-unit, 18-month program

Overall Program Cost - \$18,600 per student	
Cohort Enrollment	20
Number of Program Units	32
Registration Fee Per Unit	600
Total Revenue	\$384,000

Expenditures		
System/EEGO/Program Expenses		
2.3%	Chancellor Office	9,600
2.3%	State Controller's Office	9,600
1.5%	EO1000 General Fund	57,600
40%	EEGO Division Overhead	139,600
2.3%	Reserve for Market Downturns	9,600
2.0%	Disability Services	7,680
2.3%	Marketing	9,600
1.0%	Technology Refresh	3,840
3.0%	New Program Development Fund	11,320
		272,640

Faculty Salaries and Benefits - based on 2322 calculation			
Calc	Units		
2692	32	Faculty Salaries and Benefits (2322)	86,144
	1.5%	Faculty Benefits (2322)	1,292
		Academic Coordinator	4,300
			91,936

School Revenue Reimbursement			
8%	BPA Revenue Share Reimbursement	30,720	
	TOTAL Expenditures	\$395,296	
	NET Income	(\$11,296)	

**MS Accounting - 30 Students
Program Budget**
Division of Extended Education and Global Outreach
4-Term, 32-unit, 18-month program

Overall Program Cost - \$18,600 per student	
Cohort Enrollment	30
Number of Program Units	32
Registration Fee Per Unit	600
Total Revenue	\$576,000

Expenditures		
System/EEGO/Program Expenses		
2.3%	Chancellor Office	14,400
2.3%	State Controller's Office	14,400
1.5%	EO1000 General Fund	86,400
40%	EEGO Division Overhead	230,400
2.3%	Reserve for Market Downturns	14,400
2.0%	Disability Services	11,320
2.3%	Marketing	14,400
2.0%	Technology Refresh	11,320
3.0%	New Program Development Fund	17,280
		414,720

Faculty Salaries and Benefits - based on 2322 calculation			
Calc	Units		
3248	32	Faculty Salaries and Benefits (2322) (1 add'l course)	113,680
	1.5%	Faculty Benefits (2322)	1,705
		Academic Coordinator	4,300
			119,885

School Revenue Reimbursement			
8%	BPA Revenue Share Reimbursement	46,080	
	TOTAL Expenditures	\$580,685	
	NET Income	(\$4,685)	

**MS Accounting - 40 Students
Program Budget**
Division of Extended Education and Global Outreach
4-Term, 32-unit, 18-month program

Overall Program Cost - \$18,600 per student	
Cohort Enrollment	40
Number of Program Units	31
Registration Fee Per Unit	600
Total Revenue	\$744,000

Expenditures		
System/EEGO/Program Expenses		
2.3%	Chancellor Office	18,600
2.3%	State Controller's Office	18,600
1.5%	EO1000 General Fund	111,600
40%	EEGO Division Overhead	297,600
2.3%	Reserve for Market Downturns	18,600
2.0%	Disability Services	14,880
2.3%	Marketing	18,600
2.0%	Technology Refresh	14,880
3.0%	New Program Development Fund	22,320
		535,680

Faculty Salaries and Benefits - based on 2322 calculation			
Calc	Units		
3248	32	Faculty Salaries and Benefits (2322) (1 add'l course)	113,680
	1.5%	Faculty Benefits (2322)	1,705
		Academic Coordinator	4,300
			119,885

School Revenue Reimbursement			
8%	BPA Revenue Share Reimbursement	39,320	
	TOTAL Expenditures	\$715,085	
	NET Income	\$28,915	



CSU Bakersfield

School of Business and Public Administration

Department of Public Policy and Administration

Mail Stop: 20 BDC
9001 Stockdale Highway
Bakersfield, California 93311-1022

(661) 654-3406
(661) 654-6687 FAX
www.bpa.csub.edu/ppa

TO: Debra Jackson, PhD
Associate Dean Academic Programs

FROM: BJ Moore, PhD
Chair, BPA Assessment Review and Curriculum Committee

RE: MS in Accounting Program Proposal

DATE: March 23, 2020

C: Ben Bae, PhD, Director of the Proposal
Angappa Gunasekaran PhD. Dean BPA

On March 13, 2020 the BPA Department of Accounting and Finance submitted to the BPA Assessment Review and Curriculum Committee (ARCC) course proposals for the 10 new courses needed to deliver the proposed MS in Accounting. The Committee reviewed the courses electronically, noted a few editing and numbering problems which were addressed by Dr. Bae and on March 18, 2020 the ARCC approved all 10 courses.

This brings to a conclusion the needed actions of the BPA ARCC in regard to this proposal. In light of the virtual nature of CSUB University activities please accept this memo as documentation with the usual form to follow when appropriate.

NEW DEGREE PROPOSAL

Proposals to add a new degree must receive appropriate campus and Chancellor Office approval prior to implementation. All attachments are to be added to this cover sheet and remain with the proposal through the required steps of evaluation. Please consult with the Associate Vice President of Academic Programs for questions or assistance.

This proposal is to add a new degree in (title) Master of Science in Accounting (MSAcc) degree code: 05021
effective (term) Spring 2021 (degree codes may be found on the CO website
www.calstate.edu/app/documents/HEGIS-CIP2000_102406.xls)

This new degree proposal is (check one):

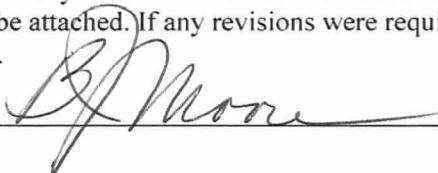
On the Academic Master Plan Fast track proposal Pilot degree program

Originating Department or Individual: ACCT & FIN Byoung (Benjamin) Bae

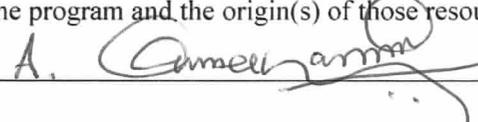
If a department formally approved the attached proposal, attach the appropriate memorandum and approval date.

Signature:  date: 2/6/20

Curriculum Committee(s): Interschool programs should attach comments or approval from relevant school or department curriculum committees before being submitted to the Academic Affairs Committee, acting as the University Curriculum Committee. A memorandum and approval date from the curriculum committee must be attached. If any revisions were required or agreed to, a revised copy of the proposal must be attached.

Chair Signature:  date: 2/7/20

School Dean(s): I have reviewed this proposal and send it forward for university-wide review with my comments attached. These comments include my analysis of the resource commitments that must be made to support the program and the origin(s) of those resources.

Dean Signature:  date: 02/07/20

AVP of Academic Programs: I have reviewed this proposal and send it forward to the Provost.

AVP Signature: _____ date: _____

Date of Senate Approval: _____ **Date of President Approval:** _____

Please attach the final Academic Senate Resolution, as signed by the President and return to the Office of Academic Programs, which will notify the Chancellor's Office and the appropriate campus departments. A copy of this form must be sent to the Director of Academic Operations and Support.

MEMORANDUM

Date: February 5, 2020

To: Academic Affair Committee

From: Seung B. Bach, Ph.D.



Subject: Master of Science in Accounting (MSAcc) Proposal

This memorandum is to inform that, on January 22, 2020, the Department of Accounting and Finance met and approved Master of Science in Accounting (MSAcc) program as a new degree program offered from the department.

Request for Approval New Course/Course Change

Submitted by: Benjamin Bae x2140
 Department Contact and Phone extension
 Effective Term: Fall 2021
 Semester & Year
 Approved by: _____
 Curriculum Committee Chair/Date

 Department Chair/Date

Approved by: Not applicable to these changes
 GE Director/Date Not Applicable
 GE Effective Term
 Approved by: _____
 School Dean/Date
 Approved by: _____
 Director of Academic Operations/Date

Crse ID# (1)	Crse Subj	Crse #	Total Units	Split Units	Class APDB Mapping Value	Hegis	Course Title (this field in PeopleSoft only allows for 30 spaces)	CLEV	Grading Basis	Test Codes, Student Groups and/or Pre-requisites	Corequisites	Requirement Designation and Attributes	GE attributes remove or continue	ACTION: title change, unit change, add a requisite, change grade basis, add new course etc.
	ACCT	5000	1	None	C04-Lecture	05021	Fundamentals of Accounting	03	N	Graduate standing	None	Repeatable	None	Create new course (see attached degree proposal and memo)
	ACCT	6100	3	None	C04-Lecture	05021	Accounting Information Systems & Data Analytics	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6150	3	None	C04-Lecture	05021	Data Analytics and Computer Applications for Accounting	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6300	3	None	C04-Lecture	05021	Business Tax and Research	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6650	3	None	C04-Lecture	05021	Auditing and Financial Statements	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6670	3	None	C04-Lecture	05021	IT Auditing	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6700	3	None	C04-Lecture	05021	Government & Non-profit Accounting	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6800	3	None	C04-Lecture	05021	International Accounting	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)
	ACCT	6900	3	None	C04-Lecture	05021	Advanced Managerial Accounting	03	N	Graduate standing	None	None	None	Create new course (see attached degree proposal and memo)

	ACCT	6980	1	None	S25- Independent Study	05021	Culminating Project	03	N	Classified graduate student status or permission of instructor	None	None	None	Create new course (see attached degree proposal and memo)
--	------	------	---	------	------------------------------	-------	---------------------	----	---	--	------	------	------	---

*Submit form to your School Dean's Office. You will be notified by Academic Scheduling when course(s) have been entered/updated in PeopleSoft

CSU DEGREE PROPOSAL Faculty Check List (please submit with program proposal)

Please confirm (✓) that the following are included in the degree proposal:

Board of Trustees Academic Master Plan approval date

Date Substantive Change Program Screening Form was submitted to WSCUC (WASC)
Substantive change required: yes _____ no _____ (Form can be found in Appendix C).

Copies of any contracts or agreements made between parties with an interest in operating the proposed program. Other entities may include academic departments, academic institutions, foundations, vendors or similar. Please include a copy of the agreement and an e-mail or other evidence that the campus attorney has approved the agreement.

The total number of units required for graduation is specified (not just the total for the major):

_____ a proposed bachelor's program requires no fewer than 120 semester units

_____ **any** proposed bachelor's degree program with requirements exceeding 120 units must request an exception to the 120 semester unit limit policy

_____ all units required for degree completion must be included in the total units required for the degree. Any proficiencies required to graduate that are beyond what is included in university criteria admission criteria must be assigned unit values and included in the total unit count.

Please specify the total number of prerequisite units required for the major.
Note: The prerequisites must be included in the total program unit count.

List all courses and unit counts that are prerequisite to the major:

See admissions course requirements and classified graduate student course requirements in Appendix A – Catalog Copy.

Title 5 minimum requirements for bachelor's degree have been met, including:

_____ minimum number of units in major (BA 24 semester units), (BS 36 semester units)

_____ minimum number of units in upper-division (BA 12 semester units), (BS 18 semester units)

Title 5 requirements for proposed master's degree have been met, including:

minimum of 30 semester units of approved graduate work are required

no more than 50% of required units are organized primarily for undergraduate students

maximum of 6 semester units are allowed for thesis or project

Title 5 requirements for master's degree culminating experience are clearly explained.

√ for graduate programs, at least five full-time faculty with terminal degrees in appropriate disciplines are on staff.

 √ **For self-support programs:
(in conformance with EO 1099 and EO 1102)**

 √ specification of how all required EO 1099 self-support criteria are met

 √ the proposed program does not replace existing state-support courses or programs

 √ academic standards associated with all aspects of such offerings are identical to those of comparable state-supported CSU instructional programs

 √ explanation of why state funds are either inappropriate or unavailable

 √ a cost-recovery program budget is included*

 √ student per-unit cost is specified

 √ total cost for students to complete the program is specified

* Basic Cost Recovery Budget Elements
(Three to five year budget projection)

Student per-unit cost

Number of units producing revenue each academic year

Total cost a student will pay to complete the program

Revenue - (yearly projection over three years for a two-year program; five years for a four-year program)

Student fees

Include projected attrition numbers each year

Any additional revenue sources (e.g., grants)

Direct Expenses

Instructional costs – faculty salaries and benefits

Operational costs – (e.g., facility rental)

Extended Education costs – staff, recruitment, marketing, etc.

Technology development and ongoing support (online programs)

Indirect Expenses

Campus partners

Campus reimbursement general fund

Extended Education overhead

Chancellor's Office overhead

*Additional line items maybe added based on program characteristics and needs.

Department of Accounting and Finance
School of Business and Public Administration
Program Director:

Program Office:

Telephone:

email:

Website: bpa.csub.edu

Faculty: B. Bae, M. Elhousseiny, J. Emery, J. Gutierrez, J. Li, H. McCown, , J. Wang, D. Wu, D. Zhou

Program Description

The Department of Accounting and Finance offers a graduate program leading to a Master of Science in Accounting degree. The purpose of the Master of Science in Accounting (MSAcc) is for graduates to be accounting experts and also have analytical skills in financial statement analysis. Students with such training are in demand in professions such as industry, government, and the public accounting sector.

The program educational objectives are to prepare graduates who:

1. Demonstrate advanced knowledge of the functional areas of accounting and external business environment.
2. Demonstrate professional presentation and communication skills.
3. Demonstrate complex problem-solving skills in accounting.
4. Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills)
5. Demonstrate professional ethics and integrity.

PROGRAM ADMINISTRATION

Program Director

The Program Director makes decisions, in consultation with the department, regarding student admission and classification, petitions from students in the program, and course offerings. The Program Director is responsible for approving each student's Plan of Study, approving changes in student status such as advancement to Candidate status, overseeing advising for students in the program, and coordinating other program administrative tasks in consultation with the Accounting and Finance Department Chair. The Program Director also serves as the faculty liaison between the program and EGO.

Advising

The School is dedicated to meeting the needs of our individual students. Students should schedule an appointment with the MSAcc Director to discuss individual background, experiences, goals, and objectives so that a program of study can be developed to best meet the student's academic and career needs. It is recommended that each student meet with the MSAcc Director during pre-registration to enroll in classes for each subsequent semester and to discuss their progress in general.

Capstone Experience

Students in the program need to finish a Culminating Project for the requirement of capstone experience.

Students are expected to prepare and present a learning portfolio. It includes the individual oral project presentation or written project report. The culminating applied research project experience is a key element of the master's degree program. It is designed as an "applied research inquiry" experience that supports the scientific inquiry process and application. It promotes the use of critical thinking skills to evaluate relevant accounting information from both the literature and hands-on research experiences, combined with the practitioners' knowledge and expertise, to then enhance business decision making. Overall, such an examination encourages development of accounting professionals with research skills and the ability and expectation to directly contribute to the accounting literature and improve accounting and business decisions.

Any project involving human subjects research, either through direct measurement or from secondary sources, must have a human subjects protocol reviewed and approved by the CSUB Institutional Review Board (IRB). Any project

involving non-human animals must have their research or educational protocol reviewed and approved by the CSUB Institutional Animal Care and Use Committee (IACUC).

APPLICATION AND ADMISSIONS PROCESS

Application for the Master of Science in Accounting

Persons seeking a Master of Science in Accounting must apply to both the university and the MS Accounting graduate program for admission to this specific graduate program. Students will be admitted into the program with either conditionally classified status or classified status, depending on their prior academic preparation in accounting. In order to apply to the program, students must submit their application packet to the Division of Extended Education and Global Outreach (EEGO) including

1. A completed application and the application fee;
2. Statement of purpose: Summarize your career objectives, experience and reason for interest in this degree program
3. Resume: A resume including education, employment, extracurricular/community activities, publications, if any, and memberships
4. Letters of recommendation: Two (2) confidential letters from a professor or manager/supervisor
5. Official transcripts from each college or university attended;
6. An official GMAT score (GRE may be substituted with prior approval of the Director)
7. If required, an official TOEFL score or an official IELTS score

Admissions Requirements for the Master of Science in Accounting

The following criteria must be met for a student to be admitted to the Master of Science in Accounting program:

- 4-Year Bachelor's Degree in accounting *
- 3.0+ Overall GPA (Recommended)
- GMAT Score of 500+ (GRE 152+ may be substituted)
- If required, the TOEFL with 213 Computer/550 Paper/80+ Internet Based or IELTS with a 6.5+

*Other related disciplines with sufficient knowledge of accounting related degree and certificate need the program director's approval.

Conditional admission:

A student who may not meet all the requirements for admission as a graduate student, as specified in the preceding paragraph, may be admitted conditionally if the program director determines that he or she satisfactorily meets the professional, scholastic or other standards for admission to the graduate degree curriculum.

GRADUATE STUDENT CLASSIFICATION

Classified Graduate Student

Acceptance as a Classified Graduate Student indicates that space is available in the program for the student and that the student has met the minimum academic preparation requirements for the program, as follows:

1. An earned 4-Year Bachelor's Degree in accounting
2. An undergraduate GPA of at least 3.0 in the last 60 semester units or 90 quarter units of course work.
3. GMAT Score of 500+ (GRE may be substituted)

Conditionally Classified Graduate Student

Applicants who do not meet the requirements for Classified Graduate Student status may be provisionally admitted to the MS Accounting program as a Conditionally Classified Graduate Student if, in the judgement of the Program Director, the applicant has potential to successfully complete all remaining requirements for Classified Graduate status within a reasonable timeframe. The remaining requirements and the timeframe will be determined by the Program Director and will be specified in the admissions letter. Upon successful completion of all requirements (or approved substitutions for remaining coursework), the student can apply for full acceptance to the program as a Classified Graduate Student. Failure to satisfactorily complete all requirements within the specified timeframe will result in dismissal from the program.

Note: Conditionally Classified Graduate Students may not enroll in more than 10 semester units of coursework for graduate credit prior to advancing to Classified Graduate Student status.

Advancement to Candidate Status

Advancement to Candidate status indicates that the student has completed at least 20 semester units (30 quarter units) within the student's approved Plan of Study and that there is a reasonable expectation that the student will complete all remaining degree requirements within one calendar year. Students will be advanced to Candidate status when they have met the following criteria:

1. Completion of all requirements for Classified Graduate Student status.
2. Approval of the student's Plan of Study by the Program Director.
3. Completion of at least 20 semester units (30 quarter units) towards the Master of Science in Accounting degree with a graduate GPA of at least 3.0 and grades of "B-" or better in all graded courses on the approved Plan of Study.
4. Approval of the culminating project:
Approval of the student's Project by the student's Project Advisor and the Program Director.
5. Certification by the student's Project Advisor that the student will satisfactorily complete their capstone option within one calendar year.

PROGRAM REQUIREMENTS

Graduation Writing Assessment Requirement (GWAR)

The California State University system requires all degree candidates to demonstrate upper division writing competency before the degree can be conferred. Students who do not meet the GWAR Waivers for Graduate Students guidelines as specified in the Academic Information and Division of Graduate Programs sections of the CSUB Catalog are required to satisfy GWAR prior to the end of the first semester of the program.

Time Limits

Time limits have been set for completion of requirements at each level of status. For students admitted as Conditionally Classified Graduate Students, advancement to Classified Graduate Student status must be accomplished in the timeframe specified in the admissions letter. Advancement to Candidate status must be accomplished within three calendar years of achieving Classified Graduate Student status. The three-year limit may be extended upon approved petition to the Program Director. All requirements, and graduation, must be completed within five calendar years of admission to the program. The five-year limit may be extended upon approved petition to the Program Director.

Requirements for the Master of Science in Accounting (32 total units)

1. **Core Courses (28 units)**
 - ACCT 5000 Fundamentals of Accounting
 - ACCT 6100 Accounting Information Systems & Data Analytics
 - ACCT 6300 Business Tax and Research
 - ACCT 6400 Financial Statement Analysis & Firm Valuation
 - ACCT 6500 Accounting Ethics
 - ACCT 6600 Fraud Examination
 - ACCT 6650 Auditing and Financial Statements
 - ACCT 6700 Government & Non-profit Accounting
 - ACCT 6800 International Accounting
 - ACCT 6900 Advanced Managerial Accounting
2. **Culminating Project (1 unit)**
 - ACCT 6980 Culminating Project
3. **Elective Courses (3 units)**
 - Electives are available in the following courses:
 - ACCT 6150 Data Analytics and Computer Applications for Accounting
 - ACCT 6670 IT Auditing
 - ACCT 6770 Selected Topics

Graduation Requirements

The university will confer the degree upon the fulfillment of the following requirements:

1. Completion of all required courses according to an approved Plan of Study with a GPA of 3.0 or better.
2. Completion of all graded courses on the approved Plan of Study with a grade of “B-” or better.
3. Satisfactory completion of the student’s capstone option (Project):
Project: Satisfactory completion of the project and project documentation, including any revisions required by the student’s Project Committee or the Program Director.

COURSE ACCT 5000 Fundamentals of Accounting
Spring 20XX

Course Meetings	
Days/Times of Class Meetings:	Classroom: BDC
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Office Location: BDC

This course covers concepts and principles underlying financial and managerial accounting, including the basic accounting model, underlying assumptions and conventions. It also includes an overview of the transaction cycles. In addition, this course covers introduction and examination of cost concepts, product costing systems, and cost-volume-profit analysis.

REQUIRED TEXT AND COURSE MATERIALS:

Dyckman, Thomas R., et al. Financial & Managerial Accounting for Decision Makers. 3rd Ed. Cambridge Pub.

PROGRAM LEARNING OBJECTIVES:

- Demonstrate basic knowledge of the functional areas of accounting and external business environment.
- Demonstrate complex problem-solving skills in accounting.

COURSE THEMES AND LEARNING OBJECTIVES

By the end of the semester, the student should be able:

- **explain, analyze, and interpret fundamental accounting concepts.**

CLASS PROCEDURES AND ASSIGNMENTS:

ELECTRONIC DEVICES. YOU MUST COMPLETELY SHUT OFF YOUR CELL PHONE AND PAGERS DURING CLASS. If your cell phone rings or vibrates or your pager goes off during class your class grade will be reduced by 5%.

ACADEMIC INTEGRITY

Ethics and values are very important in the world of business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is not unaware that some college students have values that are unacceptable to them. Accountants often must function with a healthy dose of skepticism and the instructor will do the same as your professor.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to the deception of potential employers and other academic institutions. Therefore, you have an obligation to take some action when you know that another student is violating the course’s academic integrity standards. This is a difficult ethical trial to face, but it is an important part of your ethical obligation as a student. If you are aware that another student is violating the ethical standards in class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. University recommended sanctions for academic integrity violations will be imposed. Consult the student handbook for additional information.

Homework:

Online problems and questions as homework and quizzes will be assigned. The purpose of the assignment is to give you some practice on the materials presented in each chapter. Completing the assignment will give you a better understanding of specific topics and how the information is used in recording and presenting financial information. Doing the homework is crucial to your overall performance in this course.

ASSIGNMENTS AND COURSE GRADING

	points	weight
Online Quizzes	50	
Online Homework	50	
Attendance/Participation	50	
Midterm Exam 1	100	
Midterm Exam 2	100	
Final Exam	150	
Total	500	100%

Final letter grades for the course

A	93% and above	D+	67% to 69%
A-	90% to 92	D	63% to 66%
B+	87% to 89%	D-	60% to 62%
B	83% to 86%	F	Below 60%
B-	80% to 82%		
C+	77% to 79%		
C	73% to 76%		

C- 70% to 72%

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

Attendance/Tardiness:

The concept of regular, punctual class attendance is fundamental to the educational process. Each student is expected to attend and arrive on time for all classes. If you come in after the attendance has been taken, it is your responsibility to inform the instructor at the end of the class period. Your attendance will be noted only if you notify the instructor before you exit the classroom. Arriving late for class or leaving early is unacceptable. Two instances of either of these will count as one absence. Absences are excused only when evidenced by written documentation.

Examinations:

1. There will be two examinations and a comprehensive final examination. Examinations will consist of true/false, and multiple-choice questions.
2. Examination dates are known in advance; therefore, **under no circumstances will make-up examinations be offered**. A grade of zero will be given for examinations missed. If you miss one examination only under emergency situations which must be evidenced by written documents, the points for that exam will be assigned to the final examination.
3. You may use simple calculators during exams; however, you may not share your calculator with other students. You may not use your smart phone calculator.

RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

Students are expected to do all work assigned to them without unauthorized assistance and without giving unauthorized assistance. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

WEEK	CHAPTER	TITLE	Homework
1	Chapter 1	Introduction to Financial Accounting	Refer to the course websites.
2	Chapter 2	Preparing Financial Statements	“
3	Chapter 3	Adjusting Accounts	
4	Chapter 3 continued		
5	Chapter 4	Statement of Cash Flows (indirect method only)	“
6	Chapter 4 continued		
7	EXAM 1		
7	Chapter 5	Analyzing and Interpreting Financial Statements	“
8	Chapter 6 continued	Reporting Revenues and Receivables	
8	Chapter 6	Reporting Expenses and Inventory	“
9	Chapter 7	Reporting Long-Term Assets (tangible)	
10	Chapter 7	Reporting Long-Term Assets (intangible)	“
11	Chapter 8	Current and Long-Term Liabilities	“
12	Chapter 9	Current and Long-Term Liabilities	“
13	EXAM 2		
13	Chapter 11	Stockholders' Equity	“
14	Chapter 13	Introduction to Managerial Accounting	
14	Chapter 14	Cost Behavior, Cost Estimation, and Cost Drivers	“
15	Chapter 15	Cost-Volume-Profit Analysis	
15	Chapter 16	Relevant Costs and Special Decision-making	“
16	Chapter 16		“
16	FINAL EXAM (Comprehensive)		

<Master Syllabus for ACCT 6100>

ACCT 6100 Accounting Information Systems & Data Analytics
<Semester, Year>

Course Meetings	
Days/Times of Class Meetings: TBD	Classroom: TBD
Instructor Information	
Name: TBD	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers: TBD	Office Hours: TBD
Email Address: TBD	Instructor Office Location: TBD

ACCT 6100 Accounting Information Systems & Data Analytics

This course covers information system concepts and theory, with an emphasis on internal controls. It includes the collection and processing of accounting information, internal control aspects of accounting systems, systems life cycle in an accounting framework, and the interface of accounting systems, databases, and computer technology. This course also covers a theoretical and practical understanding of core business analytic concepts and techniques.

REQUIRED TEXT AND COURSE MATERIALS:

Marshall B. Romney & Paul John Steinbart, *Accounting Information Systems*. 2017., 14th edition. Pearson Education. ISBN-13: 978-0134474021

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- **Demonstrate complex problem-solving skills in accounting.** Students will be able to think critically and use quantitative methods to solve business problems. Priority areas: selecting appropriate methods to frame problems and decisions (design), calculating accurately (calculation), and effectively summarizing and analyzing qualitative and quantitative data (analysis).
- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.** Students will be able to apply functional knowledge to solve business problems. Specifically, the Accounting Information System and Data Analytics is addressed (see Course Themes and Course Learning Objectives for specifics).
- **Demonstrate professional ethics and integrity.** Students will be able to identify and make ethical decisions. Priority areas: identifying ethical dilemmas, identifying stakeholders and

considering their interests and perspectives, formulating alternatives from ethical perspectives, making recommendations after thoughtful reflection.

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

- Explain business processes and accounting information flows in these processes
- Analyze risk and control issues arising in business processes and transactions
- Summarize accounting system documentation
- Applying data analytics tools, such as Excel, Access and Tableau, to solve complex business problems in AIS
- Compare different enterprise database and information systems

CLASS PROCEDURES AND ASSIGNMENTS:

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent. Some of the ethical standards for ACCT6100 are listed below.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards in any ACCT6150 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a

grade sanction the instructor consider appropriate. For further information, word search “Academic Integrity” in the “Policies and Regulations” section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

<To be completed by the individual instructor; program-level common language or assignments may be adopted in the future. Program-level learning outcomes assessments must be embedded as scheduled.>

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search “Policies on the rights of individuals” in the “Policies and Regulations” section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the “Student Services” section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE: <for example, ...

WEEK	CHAPTER	TOPIC	Homework
1	Chapter 1 & 2	Introduction to AIS and Transactions, ERP	Refer to Pearson Website
2	Chapter 2 & 3	Transactions, ERP and System Documentation	Group Project Announcement
3	Handout	Excel and Data Analytics	
4	Chapter 5	Fraud	
5	Chapter 6	Computer Fraud	
6	Chapter 7	Controls	
7	EXAM 1		
7	Chapter 12	Revenue Cycle	
8	Chapter 13	Expenditure Cycle	
9	Chapter 17	Database	
10	Chapter 18	Database	
11	Chapter 14	Production Cycle	
12	Handout	Data Governance and Technology	
12	EXAM 2		
13	Handout	Tableau and Data Analytics	
14	Handout	Emerging Technologies and Data Analytics	
15	Handout	Emerging Technologies and Data Analytics	
16	Study day		
16	FINAL EXAM <include date and time>		Group Project

<Master Syllabus for ACCT 6150>

ACCT 6150 Advanced Data Analytics and Computer Applications for Accounting
<Semester, Year>

Course Meetings	
Days/Times of Class Meetings: TBD	Classroom: TBD
Instructor Information	
Name: TBD	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers: TBD	Office Hours: TBD
Email Address: TBD	Instructor Office Location: TBD

ACCT 6150 Advanced Data Analytics and Computer Applications for Accounting

Based on a theoretical and practical understanding of core business analytic concepts and techniques, this course covers hands-on practice in applying these techniques to real-world accounting problems using business analytic software tools. This course also covers some computer applications relevant to accounting.

REQUIRED TEXT AND COURSE MATERIALS:

James (Jim) T. Lindell, *Analytics and Big Data for Accountants (AICPA)* 1st edition, 2018, AICPA, ISBN-13: 978-1119512332

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- **Demonstrate complex problem-solving skills in accounting.** Students will be able to think critically and use quantitative methods to solve business problems. Priority areas: selecting appropriate methods to frame problems and decisions (design), calculating accurately (calculation), and effectively summarizing and analyzing qualitative and quantitative data (analysis).
- **Demonstrate professional presentation and communication skills.** Students will be able to present their research findings in accounting projects in a professional fashion. Communication skills will be enhanced.

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

- Explain, analyze, and interpret fundamental accounting concepts
- Present and defend interpretation of accounting research data

CLASS PROCEDURES AND ASSIGNMENTS:

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent. Some of the ethical standards for ACCT6150 are listed below.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards in any ACCT6150 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

<To be completed by the individual instructor; program-level common language or assignments may be adopted in the future. Program-level learning outcomes assessments must be embedded as scheduled.>

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE: <for example, ...

WEEK	CHAPTER	TOPIC	Homework
1	Chapter 1	Introduction to Data Analytics and Big Data	
2	Chapter 2	Big Data History	Group Project Announcement
3	Handout	Excel and Data Analytics	
4	Chapter 3	Trends in Big Data	
5	Chapter 4	Strategy and Business Applications of Big Data	
6	Chapter 5	Big Data Platforms and Operating Tools	
7	EXAM 1		
7	Chapter 6	Big Data End User and Accounting Tools	
8	Chapter 7	Examples of Big Data	
9	Chapter 8	Big Data in the Accounting Department	
10	Chapter 9	Ethics and Privacy With Big Data	
11	Handout	Data Mining for Accountants 1	
12	Handout	Data Mining for Accountants 2	
12	EXAM 2		
13	Handout	Advanced Excel Application	
14	Handout	ERP Systems	
15	Presentation	Group Presentation	
16	Study day		
16	FINAL EXAM <include date and time>		Group Project

COURSE ACCT 6300 Business Taxation & Accounting Research
Spring 20XX

Subject to change

Course Meetings	
Days/Times of Class Meetings:	Classroom: TBA
Instructor Information	
Name: TBA	Dept/Dept Office: TBA
Phone Numbers: TBA	Office Hours: TBA
Email Address: TBA	Office Location: TBA

Course Purpose

This course covers the US federal income taxation of business entities and related research. The primary objective is to develop a general understanding of the legal and administrative structure of the tax law that applies to for-profit businesses of various types, and how taxation rules differ from financial accounting standards. Students are introduced to tax research using the Internal Revenue Code, Treasury regulations and other authorities. Students are also expected to do related accounting research using FASB and SEC rules and regulations.

REQUIRED TEXT AND COURSE MATERIALS:

Federal Taxation 2020 Corporations (MyAccountingLAB ETEXT Acc)

Authors: Timothy J. Rupert, Kenneth E. Anderson

Published: Pearson Education

ISBN: 9780135205716

Internal Revenue Code (available online)

Internal Revenue Service Regulations (available online)

Financial Accounting Standards Board – Accounting Standards Codification (available by department subscription)

U.S. Securities and Exchange Commission (available online)

LEARNING OBJECTIVES:

Demonstrate:

- Understanding of Corporate tax matters
- Understanding of related accounting research matters
- Advanced knowledge of corporate transactions as effected by both tax and accounting rules.
- Ability to apply tax and accounting research skills to realistic case situation
- Professional presentation and communication skills.

CLASS PROCEDURES AND ASSIGNMENTS:

ELECTRONIC DEVICES. Be considerate of others – not to be used during exams.

ACADEMIC INTEGRITY

Ethics and values are very important in the world of business. We will consider ethical issues related to taxation and accounting throughout this course. Ethical issues are also relevant to classroom behavior. See (reference to be added) for University Policy.

EXAMS AND QUIZZES. All exams and quizzes are to be the exclusive work of the individual student. Transfer of exam or quiz content is an ethic violation.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Each student has an ethical obligation to report to the instructor any violation of academic ethical standards.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. The instructor may issue a grade of “F” on the assignment, exam, quiz, or course for any such violation This is in addition to any University sanctions. Consult the student handbook for additional information (insert link).

GROUP CASE STUDY – PAPER AND PRESENTATION

Students may self-select groups of not more than 4.

A Case will be provided by the instructor.

Assignment is to apply the information from this course to the case situation, prepare a 5-page paper, and a 10-minute presentation.

Homework:

Online problems and questions as homework and quizzes will be assigned.

ASSIGNMENTS AND COURSE GRADING

GRADING The course grade will be assigned using the following weighting:

Attendance	5%
Homework assignments (Pearson MyLab)	10%
Chapter Pre-tests (Pearson MyLab)	5%
Chapter End-tests (Pearson MyLab)	10%
Mid-term exam 1	15%
Mid-term exam 2	15%
Case Study -- Paper	10%
Case Study – Presentation	10%
Final exam	20%

Course grades will be assigned based on total percentages achieved during the term, using the following

scale:

A	93% and above	D+	67% to 69%
A-	90% to 92	D	63% to 66%
B+	87% to 89%	D-	60% to 62%
B	83% to 86%	F	Below 60%
B-	80% to 82%		
C+	77% to 79%		
C	73% to 76%		
C-	70% to 72%		

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

Attendance/Tardiness:

Each student is expected to attend and arrive on time for all classes.

Examinations:

1. There will be two examinations and a comprehensive final examination. Examinations will consist of true/false, and multiple-choice questions.
2. Examination dates are known in advance so makeup exams will be rare. For emergency situations (evidenced by written documentations), alternatives are up to the instructor and may include adding the points for that exam the final examination.
3. Exams will be closed book – and one page (8 ½x11”) of your own notes may be used.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. (Insert link to University disability accommodation information)

IMPORTANT DATES:

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

WEEK	CHAPTER	TITLE	Homework
1	Chapter 1	Tax Research -- and Accounting Research	Refer to the course websites.
2	Chapter 1	--- continued	“
3	Chapter 2	Corporate Formation and Capital Structure	“
4	Chapter 3	The Corporate Income Tax	
5	Chapter 4	Corporate Non-Liquidation Distributions	“
6	Chapter 5	Other Corporate Tax Levies	
7	Chapter 6	Corporate Liquidating Distributions	
7	EXAM 1	Chapters 1-6 and Tax & Accounting Research	“
8	Chapter 7	Corporate Acquisitions and Reorganizations	
8	Chapter 8	Consolidated Tax Returns	“
9	Chapter 9	Partnership formation and Operation	
10	Chapter 10	Special Partnership Issues	“
11	Exam II	Chapters 7-10	“
12	Chapter 11	S Corporations	“
14	Chapter 15	Administrative Procedures	“
15		Case Study Presentations	“
16	FINAL EXAM (Comprehensive)		

<Master Syllabus for ACCT 6650>

ACCT 6650 Auditing and Financial Statements

<Semester, Year>

Course Meetings	
Days/Times of Class Meetings:	Classroom:
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Instructor Office Location:

ACCT 6650 Auditing and Financial Statements

This course provides an in-depth study of auditing theory and practice, ethical standards, auditing standards, auditing techniques, and the audit report. The emphasis is on attestation and assurance of reliability of financial statements. Students will learn auditing procedures to financial statement transaction cycles and practice audit sampling and testing techniques.

REQUIRED TEXT AND COURSE MATERIALS: Principles of Auditing & Other Assurance Services 21st Edition, By Ray Whittington and Kurt Pany, McGraw-Hill

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- Demonstrate advanced knowledge of the functional areas of accounting and external business environment. (PLO1)
- Demonstrate professional presentation and communication skills. (PLO2)
- Demonstrate professional ethics and integrity. (PLO5)

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

- Understand professional standards, the audit process, advanced auditing techniques
- Examine audit concepts and standards
- Apply audit procedures to financial statement transaction cycles
- Analyze the process for financial statement audits
- Examine the evaluations of a company's internal control procedures and the controls specific to transaction cycles
- Analyze issues surrounding computer audit

CLASS PROCEDURES AND ASSIGNMENTS:

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS.

Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

Midterm exam 1	20%
Midterm exam 2	20%
Final exam	25%
Homework	10%
Case study	15%
Case presentation	5%
<u>Attendance</u>	<u>5%</u>
	100%

Final letter grades will be based on the following scale:

A	93% and above	C	73% to 76%
A-	90% to 92%	C-	70% to 72%
B+	87% to 89%	D+	67% to 69%
B	83% to 86%	D	63% to 66%
B-	80% to 82%	D-	60% to 62%
C+	77% to 79%	F	Below 60%

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

There will be two midterm exams in class and one comprehensive final exam in class. Detailed instructions will be announced in class. All exams are mandatory. If you have a conflict with the exam date/time, it is your responsibility to reschedule your other activities in order to take the exam at the scheduled time. Only in the case of a well-documented emergency or a school sanctioned event should an exam be missed. If you miss an exam and have a valid reason, it is your responsibility to contact the instructor immediately and a make-up exam should be completed within a week earlier or later.

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required): Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

Date	Chapter
Week 1	Professional Standards and Professional Ethics
Week 2	Auditing Cash & Financial Investments
Week 3	Auditing Accounts Receivable & Revenue
Week 4	Auditing Inventories & Cost of Goods Sold
Week 5	Auditing Accounts Payable & Liabilities
Week 6	Exam 1
Week 7	Auditing Debt and Equity Capital
Week 8	Auditing Operations & Completing the Audit
Week 9	Internal Control
Week 10	Internal Control in an Information Technology Environment
Week 11	Audit Sampling- Tests of Controls
Week 12	Exam 2
Week 13	Audit Sampling- Substantive Testing
Week 14	Auditing Historical Financial Information
Week 15	Internal, Operational and Compliance Auditing
Week 16	Final Exam

COURSE ACCT 6670 IT Auditing
Spring 20XX

Course Meetings	
Days/Times of Class Meetings:	Classroom: BDC
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Office Location: BDC

This course covers an introduction to IT auditing, emphasizing the concepts through exercises and case studies. It includes knowledge of basic IT audit concepts. Emphasis is on IT auditing applications supporting key business processes with the assessment of IT risk and the evaluation of IT general controls.

REQUIRED TEXT AND COURSE MATERIALS:

Information Technology Auditing , 4th Edition, by James A. Hall
South-Western
ISBN-10: 1-133-94988-6
ISBN-13: 978-1-133-94988-6

PROGRAM LEARNING OBJECTIVES:

- Demonstrate advanced knowledge of the functional areas of accounting and external business environment.
- Demonstrate professional presentation and communication skills.
- Demonstrate professional ethics and integrity.

COURSE THEMES AND LEARNING OBJECTIVES

This course focuses on the use of computerized techniques in the audit of financial statements and in evaluating the company's IT system as part of that audit. As business continues towards a more substantial reliance upon the capabilities of information systems, it becomes increasingly important for auditors to understand information systems and how they relate to financial and general organizational controls. Upon completion of this course students will be able to apply IT techniques to the audits of financial statements. This course presumes prior exposure to general audit concepts including internal control and a general knowledge of information systems.

By the end of the semester, the student should be able:

- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**

CLASS PROCEDURES AND ASSIGNMENTS:

ELECTRONIC DEVICES. YOU MUST COMPLETELY SHUT OFF YOUR CELL PHONE AND PAGERS DURING CLASS. If your cell phone rings or vibrates or your pager goes off during class your class grade will be reduced by 5%.

ACADEMIC INTEGRITY

Ethics and values are very important in the world of business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is not unaware that some college students have values that are unacceptable to them. Accountants often must function with a healthy dose of skepticism and the instructor will do the same as your professor.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to the deception of potential employers and other academic institutions. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial to face, but it is an important part of your ethical obligation as a student. If you are aware that another student is violating the ethical standards in any ACCT2200 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. University recommended sanctions for academic integrity violations will be imposed. Consult the student handbook for additional information.

Homework:

Online problems and questions as homework and quizzes will be assigned.

The purpose of the assignment is to give you some practice on the materials presented in each chapter. Completing the assignment will give you a better understanding of specific topics and how the information is used in recording and presenting financial information. Doing the homework is crucial to your overall performance in this course.

Group Project:

Students will form a group consisting of 3 members. Details of the project will be discussed as scheduled. The purpose of the project is to apply the lessons learned in this course to a real company.

- Group members will provide an evaluation of their own and other group member's performance for the group projects and assignments. If you do not turn in the group project, it will negatively affect your group project grade.
- Your individual point total may be adjusted downward up to 50 percent by receiving an unsatisfactory rating by your group members on your contribution, performance, and interaction within your group on one or more of the group assignments.

Group Member Firing Policy:

You will have the option of ‘releasing’ any member that your group deems not to have done their work. If your group votes to do this, you must inform the instructor immediately by email. The released member can then try to join another group. If the dismissed person can not find another group to join, she must complete all of the assignments to the best of her ability, and will still only have 80 percent as the maximum grade she can achieve. The depth she can achieve will be taken into account, but she has failed the group component

ASSIGNMENTS AND COURSE GRADING

	points	weight
Online Quizzes	50	8.3%
Online Homework	50	“
Attendance/Participation	50	“
Group Project	100	16.7%
Midterm Exam 1	100	“
Midterm Exam 2	100	“
Final Exam	150	25%
Total	600	100%

Final letter grades for the course

A	93% and above	D+	67% to 69%
A-	90% to 92	D	63% to 66%
B+	87% to 89%	D-	60% to 62%
B	83% to 86%	F	Below 60%
B-	80% to 82%		
C+	77% to 79%		
C	73% to 76%		
C-	70% to 72%		

ATTENDANCE, EXAM, AND MAKE-UP POLICIES**Attendance/Tardiness:**

The concept of regular, punctual class attendance is fundamental to the educational process. Each student is expected to attend and arrive on time for all classes. If you come in after the attendance has been taken, it is your responsibility to inform the instructor at the end of the class period. Your attendance will be noted only if you notify the instructor before you exit the classroom. Arriving late for class or leaving early is unacceptable. Two instances of either of these will count as one absence. Absences are excused only when evidenced by written documentation.

Examinations:

1. There will be two examinations and a comprehensive final examination. Examinations will consist of true/false, and multiple-choice questions.
2. Examination dates are known in advance; therefore, **under no circumstances will make-up examinations be offered**. A grade of zero will be given for examinations missed. If you miss one examination only under emergency situations which must be evidenced by written documents, the points for that exam will be assigned to the final examination.
3. You may use simple calculators during exams; however, you may not share your calculator with other students. You may not use your smart phone calculator.

RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

Students are expected to do all work assigned to them without unauthorized assistance and without giving unauthorized assistance. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

WEEK	CHAPTER	TITLE	Homework
1	Chapter 1	1. Auditing, Assurance, and Internal Control.	Refer to the course websites.
2	Chapter 2	2. IT Governance.	“
3	Chapter 3	3. System Security I--Networks and Operating Systems.	“ Group formation due
4	Chapter 4	4. System Security II--Data Management.	
5	Chapter 5	5. Systems Development and Program Change Procedures.	“
6	Chapter 6	6. Overview of Transaction Processing and financial Reporting Systems.	
7	EXAM 1		
7	Chapter 7	7. Computer-Assisted Audit Tools and Techniques.	“
8	Chapter 8	8. CAATTs for Data Extraction and Analysis.	
8	Chapter 9	9. Application Controls and Substantive Testing I--The Revenue Cycle.	“
9	Chapter 10	10. Application Controls and Substantive Testing II--The Expenditure Cycle.	
10	Exam II		“
11	Chapter 11	11. Enterprise Resource Planning Systems.	“
12	Chapter 11		“
14	Chapter 12	12. Ethics, Fraud Schemes and Fraud Detection.	“
15	Chapter 12		“
16	FINAL EXAM (Comprehensive)		

<Master Syllabus for ACCT 6700>

ACCT 6700 Government & Non- profit Accounting

<Semester, Year>

Course Meetings	
Days/Times of Class Meetings:	Classroom:
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Instructor Office Location:

ACCT 6700 Government & Non- profit Accounting

Provides an in-depth understanding of the unique environment, concepts, and procedures of governmental and non- profit accounting. Covers aspects of recording and reporting of financial transactions in public and not-for-profit organizations. Includes governmental and nonprofit auditing and financial condition analysis.

REQUIRED TEXT AND COURSE MATERIALS: Wilson, E.; Lowenshon, S.; and Reck, J (2019) Accounting for Governmental and Nonprofit Entities (18th edition); New York: McGraw-Hill.

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- Demonstrate advanced knowledge of the functional areas of accounting and external business environment. (PLO1)
- Demonstrate professional presentation and communication skills. (PLO2)
- Demonstrate professional ethics and integrity. (PLO5)

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

- Describe the roles of GASB and FASB regarding the financial accounting and reporting for governments and not-for-profit entities
- Explain financial statements for state and local governmental and nonprofit entities, including the relationship between individual fund financial statements and government-wide statements.
- Apply concepts, methods, and activities used in governmental fund accounting, and not-for-profit accounting and reporting
- Understand how governmental and not-for-profit accounting is used in decision making on public policy
- Analyze basic audit issues related to audits of governmental and not-for-profit organizations

CLASS PROCEDURES AND ASSIGNMENTS:

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS.

Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

Midterm exam 1	20%
Midterm exam 2	20%
Final exam	25%
Homework	10%
Project	15%
Project Presentation	5%
<u>Attendance</u>	<u>5%</u>
	100%

Final letter grades will be based on the following scale:

A	93% and above	C	73% to 76%
A-	90% to 92%	C-	70% to 72%
B+	87% to 89%	D+	67% to 69%
B	83% to 86%	D	63% to 66%
B-	80% to 82%	D-	60% to 62%
C+	77% to 79%	F	Below 60%

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

There will be two midterm exams in class and one comprehensive final exam in class. Detailed instructions will be announced in class. All exams are mandatory. If you have a conflict with the exam date/time, it is your responsibility to reschedule your other activities in order to take the exam at the scheduled time. Only in the case of a well-documented emergency or a school sanctioned event should an exam be missed. If you miss an exam and have a valid reason, it is your responsibility to contact the instructor immediately and a make-up exam should be completed within a week earlier or later.

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required): Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

Date	Chapter
Week 1	Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Entities
Week 2	Principles of Accounting and Financial Reporting for State and Local Government
Week 3	Governmental Operating Statement Accounts: Budgetary Accounting
Week 4	Accounting for Governmental Operating Activities- Illustrative Transactions and Financial Statements
Week 5	Exam 1
Week 6	Accounting for General Capital Assets and Capital Projects
Week 7	Accounting for General Long-Term Liabilities and Debt Service
Week 8	Accounting for Business-Type Activities of State and Local Government
Week 9	Accounting for Fiduciary Funds
Week 10	Exam 2
Week 11	Financial Reporting of State and Local Governments
Week 12	Not-for-Profit Organizations- Regulatory, Taxation, and Performance Issues
Week 13	Accounting for Colleges and Universities
Week 14	Accounting for Health Care Organizations
Week 15	Accounting and Reporting for the Federal Government
Week 16	Final Exam

COURSE ACCT 6800 International Accounting
Spring 20XX

Course Meetings	
Days/Times of Class Meetings:	Classroom: BDC
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Office Location: BDC

This course introduces contemporary accounting theory and practice from an international perspective. Covers comparative accounting systems in various countries based on prevailing practice in the United States. Includes analysis of international accounting and auditing standards.

REQUIRED TEXT AND COURSE MATERIALS:

International Accounting, 5th Edition, 2020

By Timothy Douplik and Mark Finn and Giorgio Gotti and Hector Perera

ISBN10: 1259747980

ISBN13: 9781259747984

PROGRAM LEARNING OBJECTIVES:

- Demonstrate advanced knowledge of the functional areas of accounting and external business environment.
- Demonstrate professional presentation and communication skills.

COURSE THEMES AND LEARNING OBJECTIVES

This course examines International Financial Accounting Standards (IFRS), international accounting concepts, practices, and issues. The course compares and contrasts IFRS with US GAAPs. It focuses on the international accounting issues such as foreign currency translation, foreign currency exchange risk hedging, accounting standard harmonization, and consolidated financial reporting. The course discusses the global financial environment, foreign exchange market, foreign exchange risks, global financing and investment decisions.

By the end of the semester, the student should be able:

- **apply fundamental principles to accounting research.**
- **present and defend interpretation of accounting research data.**
- **behave collegially and ethically working in research teams.**

CLASS PROCEDURES AND ASSIGNMENTS:

ELECTRONIC DEVICES. YOU MUST COMPLETELY SHUT OFF YOUR CELL PHONE AND PAGERS DURING CLASS. If your cell phone rings or vibrates or your pager goes off during class your class grade will be reduced by

5%.

ACADEMIC INTEGRITY

Ethics and values are very important in the world of business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is not unaware that some college students have values that are unacceptable to them. Accountants often must function with a healthy dose of skepticism and the instructor will do the same as your professor.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to the deception of potential employers and other academic institutions. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial to face, but it is an important part of your ethical obligation as a student. If you are aware that another student is violating the ethical standards in any ACCT2200 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. University recommended sanctions for academic integrity violations will be imposed. Consult the student handbook for additional information.

Homework:

Online problems and questions as homework and quizzes will be assigned.

The purpose of the assignment is to give you some practice on the materials presented in each chapter. Completing the assignment will give you a better understanding of specific topics and how the information is used in recording and presenting financial information. Doing the homework is crucial to your overall performance in this course.

Group Project:

Students will form a group consisting of 3 members. Details of the project will be discussed as scheduled. The purpose of the project is to apply the lessons learned in this course to a real company.

- Group members will provide an evaluation of their own and other group member's performance for the group projects and assignments. If you do not turn in the group project, it will negatively affect your group project grade.
- Your individual point total may be adjusted downward up to 50 percent by receiving an unsatisfactory rating by your group members on your contribution, performance, and interaction within your group on one or more of the group assignments.

Group Member Firing Policy:

You will have the option of ‘releasing’ any member that your group deems not to have done their work. If your group votes to do this, you must inform the instructor immediately by email. The released member can then try to join another group. If the dismissed person can not find another group to join, she must complete all of the assignments to the best of her ability, and will still only have 80 percent as the maximum grade she can achieve. The depth she can achieve will be taken into account, but she has failed the group component

ASSIGNMENTS AND COURSE GRADING

	points	weight
Online Quizzes	50	8.3%
Online Homework	50	“
Attendance/Participation	50	“
Group Project	100	16.7%
Midterm Exam 1	100	“
Midterm Exam 2	100	“
Final Exam	150	25%
Total	600	100%

Final letter grades for the course

A	93% and above	D+	67% to 69%
A-	90% to 92	D	63% to 66%
B+	87% to 89%	D-	60% to 62%
B	83% to 86%	F	Below 60%
B-	80% to 82%		
C+	77% to 79%		
C	73% to 76%		
C-	70% to 72%		

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

Attendance/Tardiness:

The concept of regular, punctual class attendance is fundamental to the educational process. Each student is expected to attend and arrive on time for all classes. If you come in after the attendance has been taken, it is your responsibility to inform the instructor at the end of the class period. Your attendance will be noted only if you notify the instructor before you exit the classroom. Arriving late for class or leaving early is unacceptable. Two instances of either of these will count as one absence. Absences are excused only when evidenced by written documentation.

Examinations:

1. There will be two examinations and a comprehensive final examination. Examinations will consist of true/false, and multiple-choice questions.

2. Examination dates are known in advance; therefore, **under no circumstances will make-up examinations be offered.** A grade of zero will be given for examinations missed. If you miss one examination only under emergency situations which must be evidenced by written documents, the points for that exam will be assigned to the final examination.
3. You may use simple calculators during exams; however, you may not share your calculator with other students. You may not use your smart phone calculator.

RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

Students are expected to do all work assigned to them without unauthorized assistance and without giving unauthorized assistance. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE:

WEEK	CHAPTER	TITLE	Homework
1	Chapter 1	Introduction to International Accounting&	Refer to the course websites.
2	Chapter 2	Worldwide Accounting Diversity	“
3	Chapter 3	International Convergence of Financial Reporting	“ Group formation due
4	Chapter 4	International Financial Reporting Standards: Part I	
5	Chapter 5	International Financial Reporting Standards: Part II	“
6	Chapter 6	Foreign Currency Transactions and Hedging Foreign Exchange Risk	
7	EXAM 1		
7	Chapter 7	Translation of Foreign Currency Financial Statements	“
8	Chapter 8	International Taxation	
8	Chapter 9	International Transfer Pricing	“
9	Chapter 10	Management Accounting Issues in Multinational Corporations	
10	Exam II		“
11	Chapter 11	Auditing and Corporate Governance: An International Perspective	“
12	Chapter 11		“
14	Chapter 12	International Sustainability Reporting	“
15	Chapter 12		“
16	FINAL EXAM (Comprehensive)		

<Master Syllabus for ACCT 6900>

ACCT 6900 Advanced Managerial Accounting
<Semester, Year>

Course Meetings	
Days/Times of Class Meetings: TBD	Classroom: TBD
Instructor Information	
Name: TBD	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers: TBD	Office Hours: TBD
Email Address: TBD	Instructor Office Location: TBD

ACCT 6900 Advanced Managerial Accounting

This course introduces advanced cost concepts of managerial accounting using a quantitative analytical approach. Topics include costing systems, cost- volume-profit analysis, budgeting, cost control, and compensation with focus on management decision-making.

REQUIRED TEXT AND COURSE MATERIALS:

K. A. Merchant & W. A. Van der Stede (2017), *Management Control Systems: Performance Measurement, Evaluation and Incentives*. Pearson Education Limited, 4th edition. (ISBN-10: 1-292-11055-4; ISBN-13: 978-1-292-11055-4)

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.** Students will be able to apply functional knowledge to solve business problems. (see Course Themes and Course Learning Objectives for specifics).
- **Demonstrate professional presentation and communication skills.** Students will be able to present their research findings in accounting projects in a professional fashion. Communication skills will be enhanced.
- **Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills).** Students will be able to develop their leadership, interpersonal and team skills.

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

1. Explain, analyze, and interpret fundamental accounting concepts;
2. Apply fundamental principles to accounting research.

CLASS PROCEDURES AND ASSIGNMENTS:

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent. Some of the ethical standards for ACCT6900 are listed below.

EXAMS AND QUIZZES. All exams and quizzes (except group quizzes) must be the exclusive work of the individual student. Additionally, the transfer of information (in any way) about an exam or quiz to students who have not yet taken that exam or quiz is a serious violation and will be considered cheating.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards in any ACCT6900 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

<To be completed by the individual instructor; program-level common language or assignments may be adopted in the future. Program-level learning outcomes assessments must be embedded as scheduled.>

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE: <for example, ...

WEEK	CHAPTER	TOPIC	Homework
1	Chapter 1	Management and Control	Refer to Pearson website.
2	Chapter 2	Results Controls	Group project handout
3	Chapter 3	Action, Personnel and Cultural Controls	Group formation due
4	Chapter 4	Control System Tightness	
5	Chapter 5	Control System Costs	
6	Chapter 6	Designing & Evaluating MCS	
7	EXAM 1		
8	Chapter 7	Financial Responsibility Centers	
9	Chapter 8	Planning and Budgeting	
10	Chapter 9	Incentive Systems	
11	Chapter 10	Financial Performance Measures & Their Effects	
12	Chapter 11	Remedies to the Myopia Problem	
13	Chapter 12	Using Financial Results Control in the Presence of Uncontrollable Factors	
14	Chapter 13	Corporate Governance & Boards of Directors	
15	Group Presentation		
16	Study day		
16	FINAL EXAM <include date and time>		

<Master Syllabus for ACCT 6980>

ACCT 6980 Culminating Experience

<Semester, Year>

Course Meetings	
Days/Times of Class Meetings:	Classroom:
Instructor Information	
Name:	Dept/Dept Office: Acct & Fin / BDC 215A
Phone Numbers:	Office Hours:
Email Address:	Instructor Office Location:

ACCT 6980 Culminating Experience

Culminating experiences in master's degree programs can be thesis based, an exam or a project. For this program a culminating experience will be a project embedded within a guided experience in this course. A MS in ACCT Program Committee composed of three members will be formed for each student. At least two members will be from the faculty of the Accounting and Finance Department with the third decided according to CSUB policy. Each student will develop and submit an individually generated project for review by the Committee.

REQUIRED TEXT AND COURSE MATERIALS:

No specific text is required.

MSAcc PROGRAM LEARNING OBJECTIVES: This course addresses the following Program Learning Objectives:

- **Demonstrate professional presentation and communication skills.** Students will be able to present their research findings in accounting projects in a professional fashion. Communication skills will be enhanced.
- **Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills).** Students will be able to develop their leadership, interpersonal and team skills.

COURSE THEMES AND COURSE LEARNING OBJECTIVES

By the end of the semester, the student will be able to:

- 1) apply fundamental principles to accounting research;
- 2) present and defend interpretation of accounting research data;

- 3) behave collegially and ethically working in research teams.

CLASS PROCEDURES AND ASSIGNMENTS:

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

ACADEMIC INTEGRITY:

Ethics and values are very important in business, non-profit, and government organizations. We will consider ethical issues related to accounting throughout this course. Ethical issues are also relevant to classroom behavior. Note that unless there is evidence to the contrary, the instructor will assume that you are an ethical student; however, the instructor is aware that cheating is prevalent. Some of the ethical standards for ACCT7000 are listed below.

Research Paper and Presentation. All the research paper and presentation must be the exclusive work of the individual student.

WHAT TO DO IF YOU KNOW THAT ANOTHER STUDENT IS VIOLATING THESE STANDARDS. Allowing another student to obtain course points by deceit contributes to the deception of potential employers and other academic institutions and is not allowed. Therefore, you have an obligation to take some action when you know that another student is violating the course's academic integrity standards. This is a difficult ethical trial, but it is an important part of your ethical obligation as a student. If you are aware of another student violating the ethical standards in ACCT7000 class, it is your responsibility to inform the instructor.

PENALTIES FOR ACADEMIC INTEGRITY VIOLATIONS. CSUB policy stipulates that the instructor reports suspected cheating incidents (along with evidence) to the campus disciplinary officer and impose a grade sanction the instructor consider appropriate. For further information, word search "Academic Integrity" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ASSIGNMENTS AND COURSE GRADING

<To be completed by the individual instructor; program-level common language or assignments may be adopted in the future. Program-level learning outcomes assessments must be embedded as scheduled.>

ATTENDANCE, EXAM, AND MAKE-UP POLICIES

<To be completed by the individual instructor; program-level common language may be adopted in the future.>

OTHER RIGHTS AND RESPONSIBILITIES

Civility, understanding, and mutual respect toward all persons are intrinsic to the existence of a safe and healthy campus. The University prohibits acts or threats of violence, and any person who commits such acts is subject to disciplinary action, and/or civil or criminal prosecution. For further information, word search "Policies on the rights of individuals" in the "Policies and Regulations" section of the online *CSUB Catalog*.

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

To request academic accommodations due to a disability, contact the Office for Services with Disabilities (SSD) as soon as possible. Present the instructor with an accommodations letter from SSD as soon as possible to receive accommodations. Do a word search for "Services for Students with Disabilities" in the "Student Services" section of the online *CSUB Catalog* for further information.

IMPORTANT DATES:

Holidays (CSUB closed):

Last day to withdraw without a "W" being recorded (no justification required):

Last day to withdraw (requires a serious and compelling reason):

Last Day of Classes:

Date/Time for Final Exam:

TENTATIVE COURSE SCHEDULE: <for example, ...

WEEK	TOPIC	Homework
1	Self-Reflection	
2	Determine a topic	
3	Collect Data and Analyze	
4	Collect Data and Analyze	
5	Collect Data and Analyze	
6	Write a research report	
7	Write a research report	
8	Write a research report	
9	Write a research report	
10	Write a research report	
11	Peer Review	
12	Peer Review	
13	Individual Presentation	
14	Individual Presentation	
15	Individual Presentation	
16	Individual Presentation	

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 5000 Fundamentals of Accounting

B. Catalog Course Description (If syllabus already developed, please attach)

This course covers concepts and principles underlying financial and managerial accounting, including the basic accounting model, underlying assumptions and conventions. It also includes an overview of the transaction cycles. In addition, this course covers introduction and examination of cost concepts, product costing systems, and cost-volume-profit analysis.

C. Course Objectives and Degree Program Learning Outcomes

- **explain, analyze, and interpret fundamental accounting concepts;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate complex problem-solving skills in accounting.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

Both of basic financial and managerial accounting concepts are vital to subsequent accounting courses.

b) Place in the Program of Study (core, elective, etc.)

Part of the core in the MSAcc program

c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

d) Prerequisites

Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6100 Accounting Information Systems & Data Analytics

- B. Catalog Course Description (If syllabus already developed, please attach)
This course covers information system concepts and theory, with an emphasis on internal controls. It includes the collection and processing of accounting information, internal control aspects of accounting systems, systems life cycle in an accounting framework, and the interface of accounting systems, databases, and computer technology. This course also covers a theoretical and practical understanding of core business analytic concepts and techniques.

C. Course Objectives and Degree Program Learning Outcomes

- **explain, analyze, and interpret fundamental accounting concepts;**
- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate complex problem-solving skills in accounting.**
- **Demonstrate professional ethics and integrity.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

Accounting information systems, internal controls, and data analytics are so critical for reliability and relevance of accounting information.

- b) Place in the Program of Study (core, elective, etc.)

Part of the core in the MSAcc program

- c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

- d) Prerequisites

Enrollment in the MSAcc program.

- e) Impact

See F above.

- G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6150 Advanced Data Analytics and Computer Applications for Accounting

B. Catalog Course Description (If syllabus already developed, please attach)

Based on a theoretical and practical understanding of core business analytic concepts and techniques, this course covers hands-on practice in applying these techniques to real-world accounting problems using business analytic software tools. This course also covers some computer applications relevant to accounting.

C. Course Objectives and Degree Program Learning Outcomes

- **explain, analyze, and interpret fundamental accounting concepts;**
- **present and defend interpretation of accounting research data;**

PLOs:

- **Demonstrate professional presentation and communication skills.**
- **Demonstrate complex problem-solving skills in accounting.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

Big data analytics, ERP systems, Excel skills, and accounting programs are in big demand in financial industries.

b) Place in the Program of Study (core, elective, etc.)
An elective course in the MSAcc program

c) Describe the market for the course
See the market demand section in the attached MSAcc proposal.

d) Prerequisites
Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6300 Business Taxation & Accounting Research

B. Catalog Course Description (If syllabus already developed, please attach)

This course covers the US federal income taxation of business entities and related research. The primary objective is to develop a general understanding of the legal and administrative structure of the tax law that applies to for-profit businesses of various types, and how taxation rules differ from financial accounting standards. Students are introduced to tax research using the Internal Revenue Code, Treasury regulations and other authorities. Students are also expected to do related accounting research using FASB and SEC rules and regulations.

C. Course Objectives and Degree Program Learning Outcomes

- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**
- **Demonstrate complex problem-solving skills in accounting.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

Understanding tax structures and systems and doing tax research is crucial to accounting professionals.

- b) Place in the Program of Study (core, elective, etc.)

Part of the core in the MSAcc program

- c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

- d) Prerequisites

Enrollment in the MSAcc program.

- e) Impact

See F above.

- G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6650 Auditing and Financial Statements

B. Catalog Course Description (If syllabus already developed, please attach)

This course covers the fundamentals of auditing theory and practice, ethical standards, auditing standards, auditing techniques, and the audit report: Emphasis is on attestation and assurance of reliability of financial statements. It also covers IT auditing and the issues involved.

C. Course Objectives and Degree Program Learning Outcomes

- **explain, analyze, and interpret fundamental accounting concepts;**
- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**
- **Demonstrate professional ethics and integrity.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

b) Place in the Program of Study (core, elective, etc.)

Part of the core in the MSAcc program

c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

d) Prerequisites

Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6670 IT Auditing

B. Catalog Course Description (If syllabus already developed, please attach)

This course covers an introduction to IT auditing, emphasizing the concepts through exercises and case studies. It includes knowledge of basic IT audit concepts. Emphasis is on IT auditing applications supporting key business processes with the assessment of IT risk and the evaluation of IT general controls.

C. Course Objectives and Degree Program Learning Outcomes

- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**
- **Demonstrate professional ethics and integrity.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

b) Place in the Program of Study (core, elective, etc.)

An elective course in the MSAcc program

c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

d) Prerequisites

Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6700 Government & Non- profit Accounting

B. Catalog Course Description (If syllabus already developed, please attach)

Provides an introduction to unique characteristics of governmental and non- profit accounting. Covers aspects of recording and reporting of financial transactions in public and not-for-profit organizations. Includes governmental and nonprofit auditing and financial condition analysis.

C. Course Objectives and Degree Program Learning Outcomes

- explain, analyze, and interpret fundamental accounting concepts;
- apply fundamental principles to accounting research;
- present and defend interpretation of accounting research data;

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**
- **Demonstrate professional ethics and integrity.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

b) Place in the Program of Study (core, elective, etc.)
Part of the core in the MSAcc program

c) Describe the market for the course
See the market demand section in the attached MSAcc proposal.

d) Prerequisites
Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6800 International Accounting

B. Catalog Course Description (If syllabus already developed, please attach)

Introduces contemporary accounting theory and practice from an international perspective. Covers comparative accounting systems in various countries based on prevailing practice in the United States. Includes analysis of international accounting and auditing standards.

C. Course Objectives and Degree Program Learning Outcomes

- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data;**
- **behave collegially and ethically working in research teams;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

b) Place in the Program of Study (core, elective, etc.)
Part of the core in the MSAcc program

c) Describe the market for the course
See the market demand section in the attached MSAcc proposal.

d) Prerequisites
Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6900 Advanced Managerial Accounting

B. Catalog Course Description (If syllabus already developed, please attach)

Introduces advanced cost concepts of managerial accounting using a quantitative analytical approach. Topics include costing systems, cost-volume-profit analysis, budgeting, cost control, and compensation with focus on management decision-making.

C. Course Objectives and Degree Program Learning Outcomes

- **explain, analyze, and interpret fundamental accounting concepts;**
- **apply fundamental principles to accounting research;**

PLOs:

- **Demonstrate advanced knowledge of the functional areas of accounting and external business environment.**
- **Demonstrate professional presentation and communication skills.**
- **Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills)**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

b) Place in the Program of Study (core, elective, etc.)
Part of the core in the MSAcc program

c) Describe the market for the course
See the market demand section in the attached MSAcc proposal.

d) Prerequisites
Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.

School of Business and Public Administration
Course Description Format---New or Revised Course

Please address each area and submit to your Department. When approved by the Department, please send to the BPA ARCC.

A. Proposed Course: Number and Title

ACCT 6980 Culminating Experience

B. Catalog Course Description (If syllabus already developed, please attach)

Requires preparation and presentation of learning portfolio. It includes individual oral project presentation or written project report.

C. Course Objectives and Degree Program Learning Outcomes

- **apply fundamental principles to accounting research;**
- **present and defend interpretation of accounting research data.**
- **behave collegially and ethically working in research teams.**

PLOs:

- **Demonstrate professional presentation and communication skills.**
- **Demonstrate the skills necessary to perform as an organizational leader (i.e. leadership, interpersonal and team skills)**

D. Course Topic Outline

See attached

E. Required Texts and Other Learning Materials

See attached

F. Rationale

- a) Present rationale for the course or course change. Describe how the discipline addresses the course material at other universities and complete a review of identical or similar courses offered on this campus.

This course is a new requirement in the MSAcc program which was approved by the Department of Accounting and Finance, and the ARCC and the BPA Dean.

Requires preparation and presentation of learning portfolio. It includes individual oral project presentation or written project report. The culminating applied research project experience is a key element of the master's degree program. It is designed as an "applied research inquiry" experience that supports the scientific inquiry process and application. It promotes the use of critical thinking skills to evaluate relevant accounting information from both the literature and hands-on research experiences, combined with the practitioners' knowledge and expertise, to then enhance business decision making. Overall, such an examination encourages development of accounting professionals with research skills and the ability and expectation to directly contribute to the accounting literature and improves accounting and business decisions.

b) Place in the Program of Study (core, elective, etc.)

Part of the core in the MSAcc program

c) Describe the market for the course

See the market demand section in the attached MSAcc proposal.

d) Prerequisites

Enrollment in the MSAcc program.

e) Impact

See F above.

G. Faculty Resources Needed and Availability

N/A due to EEGO.