COMMITTEE ON INSTRUCTION AND CURRICULUM

Monday, February 04, 2013

TO: The Academic Senate
FROM: The Committee on Instruction and Curriculum (CIC)
SUBJECT: 12-13 CIC 9: Request to add Self-Support Master of Science Accountancy Pilot Program
ACTION REQUESTED: For approval by the Academic Senate; effective Fall 2013

BACKGROUND:
At CIC’s February 4, 2013 meeting, Dr. Nancy Mangold presented the Department of Accounting and Finance’s request to add Master of Science in Accountancy Program to the CSUEB Academic Plan as self-support. When the Accounting MBA program was revised, the Accounting option was reduced to three courses and doesn't currently support requirements for sitting for the licensing exam. The proposed program is designed to meet the licensing requirements for class time. There are currently no programs in the East Bay to help students prepare for their career in Accounting and many students are interested in this new program. The classes will be offered on-campus beginning in Fall 2013. The programs will be AACSB accredited and faculty members teaching classes have to be “academically qualified.” The Accountancy program will be offered as a new Pilot Program, allowing it to be implemented and offered for up to five years without going through the Chancellor’s Office review. Before becoming permanent, the Accountancy program would need to receive a rigorous external review.

ACTION REQUESTED:
CIC voted with a majority to recommend approval to the Academic Senate for the request to add a Master of Science self-support Accountancy Program.
Proposing New CSU Degree Program/Major
Bachelor’s and Master’s Levels
Offered through Self-Support and State-Support Modes

Since proposals of new degree programs/majors must be submitted to the Chancellor’s Office, this document presents the format, criteria, and submission procedures required by the CSU for bachelor’s and master’s degree program/major proposals. Please see the Academic Program Planning web site for doctoral degree proposal formats. (http://www.calstate.edu/APP/)

Criteria
Proposals are subjected to system-level internal and external evaluation, through which reviewers seek evidence indicating that current campus budgetary support levels provide sufficient resources to establish and maintain the program. Review criteria include: curriculum, financial support, number and qualification of faculty, physical facilities, library holdings, responsiveness to societal need and regional and workforce needs, academic assessment plans, and compliance with all applicable CSU policies, state laws, and accreditation standards.

Procedures
Before a proposal is submitted to the Chancellor’s Office, the campus proposes adding the projected degree program to the campus academic plan. Subsequent to the CSU Board of Trustees approval of the projection, a detailed, campus-approved program implementation proposal is submitted to the Chancellor’s Office for review and approval. In the case of a “Fast Track” proposal, the projected degree proposal and the detailed degree proposal are sent to the Chancellor’s Office at the same time. Proposals are to be submitted in the academic year preceding projected implementation. Only programs whose implementation proposals have been approved by the CSU Chancellor may enroll students. Campus Academic Plans appear in the Educational Policy Committee Agenda Item of the annual March meeting of the Board of Trustees.
CSU Degree Program/Major Proposal Form

Please Note:

- Campuses may mention proposed degree programs/majors in recruitment material if it is specified that enrollment in the proposed program is contingent on final program authorization from the CSU Chancellor’s Office.

- Approved degree programs/majors will be subject to campus program review within five years after implementation. Program review should follow system and Board of Trustee guidelines (including engaging outside evaluators) and should not rely solely on accreditation review.

1. Program Type (Please specify any from the list below that apply—delete the others)

   ✓ Self-Support
   ✓ Pilot
   ✓ New Program

2. Program Identification

   a. Campus:

      California State University, East Bay

   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 Accountancy (MSA)

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

      This is a pilot program proposal and so the addition of the program projection to the campus academic plan is not required. The document included here includes the full curricular proposal.

   d. Term and academic year of intended implementation (e.g. Fall 2007).

      Fall 2013

   e. 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, College of Business and Economics.
f. Name, title, and rank of the individual(s) primarily responsible for drafting the proposed degree major program.

Nancy Mangold, Ph.D.
Professor of Accounting
Department of Accounting and Finance
College of Business and Economics

g. 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. (CPEC “Appropriateness to Institutional and Segmental Mission”)

The M.S. in Accountancy program is consistent with the University’s mission “CSU East Bay welcomes and supports a diverse student body with academically rich, culturally relevant, learning experiences that prepare students to apply their education to meaningful lifework, and to be socially responsible contributors to society. Through its educational programs and activities the University strives to meet the educational needs and to contribute to the vitality of the East Bay, the state, the nation, and global communities.” The mission of the MSA program is to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities. The M.S. in Accountancy program prepares the workforce of the 21st century.

There is no similar program at CBE, the M.S. in Accountancy program will not impede any existing academic programs at CBE.

h. Any other campus approval documents that may apply (e.g. curriculum committee approvals).

The following campus entities have approved this application: College of Business and Economics, Curriculum Committee; Academic Programs and Graduate Studies; Academic Senate Standing Committee on Academic Planning and Resources; Academic Senate Standing Committee on Instruction and Curriculum; Executive Committee of the Academic Senate, Academic Senate, and the University President.

i. Please specify whether this proposed program is subject to WASC Substantive Change review.

It is not subject to WASC Substantive Change review.

j. Optional: Proposed Classification of Instructional Programs (CIP) Code 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 systemwide list at: http://www.calstate.edu/app/documents/HEGIS-CIP2000_102406.xls, you can search CIP 2000 at http://nces.ed.gov/pubs2002/cip2000/ 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.

**CIP Code: 52.0301 Accounting (NCES CIP 2000)**

A program that prepares individuals to practice the profession of accounting and to perform related business functions. Includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, tax accounting, legal aspects of accounting, auditing, reporting procedures, statement analysis, planning and consulting, business information systems, accounting research methods, professional standards and ethics, and applications to specific for-profit, public, and non-profit organizations. (Occupational Crosswalk)

3. Program Overview and Rationale
   
a. Rationale, including a brief description of the program, its purpose and strengths, fit with institutional mission, and a justification for offering the program at this time. The rationale may explain the relationship among the program philosophy, design, target population, and any distinctive pedagogical methods. (CPEC “Appropriateness to Institutional and Segmental Mission”)

**Brief Description of the Program**

The mission of the Master of Science in Accountancy program is to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities.

The M.S. in Accountancy Program is a cohort-based, one year (4 quarters) graduate program. Graduates of the program will satisfy the accounting education requirements for the CPA examination and for the 150 hour California CPA licensure requirement.

**Purpose**

According to the U.S. and California Workforce forecast for the next ten years, there is an above average growth and large demand for accountants and auditors in the U.S. and California, and also in the East Bay Area (see Section 5f). The proposed M.S. in Accountancy program is designed to meet this growing demand in the East Bay Area.
where no other university is currently meeting this need for an advanced study in accounting. Offering the M.S. in Accountancy program at CSU East Bay will fill this need and enable accounting and business students in the East Bay Area to pursue an advanced study in accounting.

The proposed M.S. in Accountancy program is designed to help students meet the education requirements for both the CPA exam and the California CPA licensure requirement.

The purpose of the M.S. in Accountancy program is also to help students acquire up-to-date knowledge in accounting to stay current in their profession in order to succeed in a wide range of professional accounting careers in today’s competitive, global and regulated environment.

**The Strengths**

1. The department of Accounting and Finance is well recognized for its accounting programs. Offering the M.S. in Accountancy program will complement our undergraduate accounting program and strengthen our department’s reputation in accounting education. It will show CSUEB’s commitment to educate future accounting students to meet the needs of the accounting profession in the Bay Area.
2. We have a good relationship with national, regional and local CPA firms, industry and government and we have successful alumni in the accounting profession who will facilitate student internships and student recruitment.
3. We have faculty with special expertise in several accounting areas to offer an up-to-date curriculum that covers many new emerging areas that are not commonly offered by other universities.
4. M.S. in Accountancy program features the latest development and application in international financial reporting standards (IFRS) and international standards on auditing (ISAs).
5. M.S. in Accountancy program features the latest developments and practices in accounting information technology.
6. M.S. in Accountancy program will provide students with the accounting education units needed to meet the accounting education qualification for the CPA exam.
7. M.S. in Accountancy program will also provide students the accounting and ethics education units needed to satisfy California’s 150 hour education CPA licensure requirement.
8. M.S. in Accountancy program will provide students with most of the knowledge required for the CPA exam through prerequisite and graduate courses.
9. Students will be able to complete the program in one year.
10. Students will acquire knowledge in all areas of accounting to be able to succeed in a wide range of professional accounting careers in public, corporate, government or nonprofit positions.

**Fit with Institutional Mission**

The M.S. in Accountancy program is consistent with the University’s mission to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities. The M.S. in Accountancy program prepares the workforce needed for California and for the East Bay Area.

The M.S. in Accountancy program is also consistent with the mission of the College of Business and Economics to prepare students to succeed in a wide range of professional accounting careers in today’s highly competitive and global environment.

**Justification for Offering the Program at This Time**

According to the U.S. and California Workforce forecast for the next ten years, there is above average growth and large demand for accountants and auditors in the U.S. and California, and also in the East Bay Area (see Section 5f). The proposed M.S. in Accountancy program is designed to meet this growing demand in the East Bay Area where no other university is currently meeting this need for an advanced study in accounting. Offering the M.S. in Accountancy program at CSU East Bay will fill this need and enable accounting and business students in the East Bay Area to pursue an advanced study in accounting.

In recent years, there have been major developments in accounting regulation and accounting standard-setting that will bring major changes to the accounting profession and accounting education. First, the passage of the 150-hour CPA licensure requirement in California will increase the demand for graduate accounting education. Second, the potential adoption of International Financial Reporting Standards (IFRS) for public companies in the U.S. has significant implications for accounting curricula. Third, the eXtensible Business Reporting Language (XBRL) reporting requirements mandated by the Securities and Exchange Commission (SEC) changes companies’ financial reporting and will impact accounting curricula. Fourth, a tidal wave of new and significant changes in accounting standards will require universities to keep current in our education and to provide continuing education to students and accounting professionals.
The California legislature passed SB 819 in 2009. This law mandates that all CPA candidates will have to meet the Uniform Accountancy Act’s 150-hour educational requirement prior to licensure. The new licensing requirements will go into effect January 1, 2014. This new California licensure mandate will create a huge demand for current students and working accounting professionals to pursue a graduate program to satisfy the 150-hour education requirement. The M.S. in Accountancy program is designed to help students meet the education requirements for both the CPA exam and the California CPA licensure requirement.

In recent years, the SEC has been considering whether to mandate International Financial Reporting Standards (IFRS) for U.S. listed companies that have been using U.S. generally accepted accounting principles (U.S. GAAP) for financial reporting for the past 70 years. The SEC plans to make a decision in 2012. Many foreign companies listed in the U.S. have adopted IFRS for financial reporting. Universities accounting programs are now expected to include IFRS in our curriculum. Also starting in 2009, the SEC mandated U.S. listed companies to file financial reports in interactive data format using eXtensible Business Reporting Language (XBRL). In addition, the Financial Accounting Standards Board (FASB) will release a large number of significantly revised accounting standards in 2012. These developments in recent years have significantly impacted the accounting curriculum and created a huge demand for accountants and the need for current accounting professionals to return to school to update their knowledge in all areas of accounting. The M.S. in Accountancy program will help students acquire up-to-date knowledge in accounting to stay current in their profession in order succeed in a wide range of professional accounting careers in today’s competitive, global and regulated environment.

**Program Design**

See Appendix 1: Summary of M.S. in Accountancy program.

**Target Population**

Target student population includes:
1. CSUEB or other university graduates who have completed a baccalaureate degree from an accredited college or university with an undergraduate major in accounting.
2. CSUEB or other university graduates who have completed a baccalaureate degree from an accredited college or university with an undergraduate major in business.
3. CSUEB or other university graduates who have completed a baccalaureate degree from an accredited college or university with a non-business major.
4. Returning accounting or business professionals who would like to pursue an advanced degree in accountancy.
**Distinctive Pedagogical Methods**

1. Lectures.
2. Case analysis approach for several program courses requiring students to analyze the case and apply concepts learned to the case and to develop writing skills.
3. Project approach for most of the program courses, requiring students to apply the concepts, theories or technical skills and to perform analysis for companies or systems and to develop writing skills.
4. Class presentations to develop students’ oral communication and presentation skills.
5. Class discussions to develop students’ analytical thinking and oral communication skills.
6. Industry speakers to bring actual accounting experience into classrooms.
7. Internships in companies or organizations to enhance students’ understanding and application of knowledge.

   a. Proposed catalog description, including program description, degree requirements, and admission requirements. For master’s degrees, please also include catalog copy describing the culminating experience requirement(s).

**Program Description**

The mission of the M.S. in Accountancy program is to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities.

The M.S. in Accountancy Program is a cohort-based, one year (4 quarters) graduate program. Graduates of the program will satisfy the accounting education requirements for the CPA examination and for the 150 hour California CPA licensure requirement.

**Degree Requirements**

The M.S. in Accountancy program requires 45-61 units, including capstone project. The culminating experience requirement is a capstone project that requires students to integrate their knowledge from the program courses and apply their knowledge in an extensive analysis of companies.

**Admission:**

The Master of Science in Accountancy program is a cohort-based, one year (4 quarters) program. Students with a baccalaureate degree in any subject from an accredited
college or university may apply (an undergraduate accounting or business major is not necessary). Work experience is desirable, but not required. To be considered for admission to the M.S. in Accountancy program, each applicant is evaluated on the basis of:

1. Past academic performance as reflected in undergraduate grade point average and subsequent coursework;
2. Results of the Graduate Management Admissions Test (GMAT) in verbal, quantitative, and the “Index Score” that involves the total GMAT score, Index Score = (Upper Division GPA x 200) + Total GMAT. Equivalent GRE scores or have passed the U.S. C.P.A. Examination are considered in place of GMAT;
3. For international students: demonstrate proof of English proficiency in one of the following ways:
   a. An official transcript showing graduation with a bachelor's degree from a U.S. college or university, or an international college or university where English is the principal language of instruction, or an official letter from the college or university certifying that English was the language of instruction.
   b. A TOEFL (Test of English as a Foreign Language) score of 550 (213 computer-based or 79 Internet-based) or above.
   c. An overall test score from IELTS (International English Language Testing System) exam of 6.5 or above for graduate students.

4. Curriculum
   a. Goals for the (1) program and (2) student learning outcomes. Program goals are very broad statements about what the program is intended to achieve, including what kinds of graduates will be produced. Student learning outcomes are more specific statements that are related to the program goals but that more narrowly identify what students will know and be able to do upon successful completion of the program.
   b. Plans for assessing program goals and student learning outcomes. Some planners find it helpful to develop matrices in which student learning outcomes and required courses are mapped, indicating where content related to the learning outcomes is introduced, reinforced, and practiced at an advanced level in required courses. (CPEC “Maintenance and Improvement of Quality”)

Five Program Objectives (POs) and five Student Learning Outcomes (SLOs) were collaboratively developed by the Accounting faculty members in the College of Business and Economics (CBE). Development of the POs and SLOs was based on the Content and Skill Specifications for the Uniform CPA Examination document, the CSUEB Institutional Learning Outcomes (ILOs), and the CBE Mission, Values and Vision. See Appendix 2 for a list of the Program Objectives and associated Student Learning Outcomes.

The Accounting faculty members completed a Curriculum Map of the five SLOs with the courses in the proposed MS in Accountancy curriculum (see Appendix 2). The faculty
members worked collaboratively to identify where each of the SLOs is introduced (I), developed (D), and/or mastered (M) in the curriculum.

An Assessment Map was developed collaboratively by the Accounting faculty members that identifies how each of the SLOs will be assessed using direct and indirect assessment methods. Direct assessment will be completed through Course Embedded Testing (CET) and Course Embedded Rubrics (CER). In addition, direct assessment evidence will be collected through voluntary report of the scores that graduates achieve on the four sections of the CPA examination. Indirect assessment will be gathered through surveys and focus groups with current students, alumni, and employers (see Appendix 2). An assessment plan has been developed that involves collection of direct and indirect assessment evidence for all five of the SLOs within a five-year cycle (Year 1: SLO1; Year 2: SLO2; Year 3: SLO3; Year 4: SLO4; Year 5: SLO5). Once the first cohort has completed the program, direct assessment evidence for SLOs 1–3 will be collected every year from the voluntary reporting of the scores on the four sections of the CPA examination completed by graduates. Accounting faculty members will meet once a year to plan for assessment, review assessment evidence, and close the loop in developing the M.S. in Accountancy curriculum and course content.

c. Total number of units required for the major.

<table>
<thead>
<tr>
<th>Coursework Type</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Coursework</td>
<td>0-16 units</td>
</tr>
<tr>
<td>Core Coursework</td>
<td>24 units</td>
</tr>
<tr>
<td>Required Coursework</td>
<td>20 units</td>
</tr>
<tr>
<td>Capstone</td>
<td>1 unit</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45-61 units</strong></td>
</tr>
</tbody>
</table>

The M.S. in Accountancy program requires four courses as foundation courses. Foundation courses can be satisfied by courses taken in an undergraduate program with a grade “B-” or better within the last five years. The number of foundation courses students need to take depends on how many foundation courses they have taken during their undergraduate study. The total units they have to take may be zero (students satisfied all foundation courses) to 16 units (students have not satisfied any foundation courses). These four foundation courses will be offered during the summer quarter prior to the start of the M.S. in Accountancy program in Fall quarter.

d. Include a justification for any baccalaureate program that requires more than 120-semester units or 180-quarter units.

**Not applicable—M.S. in Accountancy is a Masters program.**

e. If any formal options, concentrations, or special emphases are planned under the proposed major, identify and explain fully. 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, if the option is approximately equivalent to a degree currently listed on the CSU application-booklet degree program table. If you

Not applicable – no options or concentrations to be offered with the program.

f. A list of all courses required for the major, specifying catalog number, title, units of credit, and prerequisites or co-requisites (ensuring that there are no “hidden” prerequisites that would drive the total units required to graduate beyond the total reported in 4c above).

A summary of all courses required for the M.S. in Accountancy Program is presented below and in Appendix 1.

1. Foundation Courses (0-16 units)
In order to be considered for "Classified Graduate" standing in the Master of Science in Accountancy program, a student must satisfy the following undergraduate courses or equivalent:

a. ACCT 2251: Introduction to Financial Accounting (4)
   Prerequisites: Satisfactory completion of Entry-level Mathematics (ELM) requirement, and either credit for intermediate algebra or a satisfactory score on the Mathematics Diagnostic Test (MDT). Not open to students with credit for ACCT 2210.

b. ACCT 2253: Introduction to Managerial Accounting (4)
   Prerequisite: ACCT 2251.

c. ACCT 3170: Accounting Information Systems I (4)
   Prerequisite: satisfying PC proficiency.

d. ACCT 3220: Tax Accounting: Fundamentals and Individuals (4)
   No Prerequisite required.

Foundation coursework can be satisfied by courses taken in an undergraduate program with a grade “B-" or better within the last five years.

2. Core Courses (24 units)
Core courses are required of all students enrolled in the M.S. in Accountancy program.

a. ACCT 4911: Ethics, Regulation and Financial Statement Fraud (4)
   Prerequisite: ACCT 2251.

b. ACCT 6202: Corporate Tax (4)
   No Prerequisite required.

c. ACCT 6560: Financial Statement Analysis and Business Valuation (4)
   Prerequisites: ACCT3213 or ACCT 6613 or consent of instructor.

d. ACCT 6630: Government and Not-for-profit Accounting (4)
   Prerequisite: ACCT 6612 with "C" grade or better.
e. ACCT 6640: Auditing Theory and Practice I (4)
   Prerequisite: ACCT 6612 with “C” grade or better.

f. ACCT 6650: Auditing Theory and Practice II (4)
   Prerequisite: ACCT 6640 with “C” grade or better.

3. Capstone (1 unit)
   ACCT 6899: Project (1)
   Prerequisite: 36 units of required courses completed, including ACCT 6560.

g. List of elective courses that can be used to satisfy requirements for the major, specifying catalog number, title, units of credit, and prerequisites or co-requisites. Include proposed catalog descriptions of all new courses. For graduate program proposals, identify whether each course is a graduate or undergraduate offering.

   Note: With regard to Sections 4f and 4g, a proposed program should take advantage of courses already offered in other departments when subject matter would have considerable overlapping content.

Elective Courses (20 Units by advisement):

- Any 6000 level graduate accounting courses not taken as the core courses.

- FIN 6310: Seminar in Security Analysis and Portfolio Management (4)
  Prerequisites: All fundamental courses and FIN 6215*.

- FIN 6315: Seminar in Options and Futures (4)
  Prerequisites: All fundamental courses and FIN 6215*

- FIN 6325: Financial Management of Banking Institutions (4)
  Prerequisites: All fundamental courses and FIN 6215.*

- MGMT 6225: Executive Leadership (4)
  Prerequisites: All CBE and University proficiencies, including the UWSR, and all MBA fundamental courses.*

- MKTG 6120: Managerial Communication (4)
  Prerequisite: All CBE and University proficiencies, including the UWSR.

The following courses are recommended for students with a non-accounting undergraduate degree:

- ACCT 4223: Business Law for Accountants (4)
  No Prerequisite required.

- ACCT 6611: Financial Reporting and IFRS I (4)
  Prerequisite: ACCT 2251 or equivalent, with "B-" grade or better.
ACCT 6612: Financial Reporting and IFRS II (4)
Prerequisite: ACCT 6611 with "C" grade or better.

ACCT 6613: Financial Reporting and IFRS III (4)
Prerequisite: ACCT 6612 with "C" grade or better.

ACCT 6620: Advanced Topics in Financial Accounting (4)
Prerequisite: ACCT 6613 with "C" grade or better.

Prerequisites marked with * will not be required for MSA program students. The CBE revised the catalog and added “and with the consent of the Graduate Program director” to allow MSA students to waive these prerequisites.

List of any new courses that are: (1) needed to initiate the program and (2) needed during the first two years after implementation. Only include proposed catalog descriptions for new courses. For graduate program proposals, identify whether each course is a graduate-level or undergraduate-level offering.

The new courses required for the M.S. in Accountancy Program are included in the Summary of the M.S. in Accountancy Program in Appendix 1. The new courses needed are highlighted in blue in the course description section.

A list of all the new courses needed to initiate the program is also presented below. The new courses are all graduate-level offerings.

ACCT 6542: Financial Reporting for Banks and Financial Institutions (FIN RPTG BANKS & FIN INST) (4)
An in-depth study of accounting and financial reporting for banks and financial institutions. Topics include regulations and regulatory capital matters for banks and financial institutions, bank’s financial statements, evaluating the performance of banks, and accounting and financial reporting for banks. Prerequisite: ACCT 3212 or ACCT 6612. A-F grading only.

ACCT 6611: Financial Reporting and IFRS I (FIN RPTG & IFRS I) (4)
First course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) on conceptual framework for financial reporting, the accounting process, financial statements, revenue recognition, cash, receivables, and inventories. Prerequisite: ACCT 2251 or equivalent, with "B-" grade or better.

ACCT 6612: Financial Reporting and IFRS II (FIN RPTG & IFRS II) (4)
Second course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting
Standards (IFRS) on property; plant; and equipment, intangible assets, current liabilities and contingencies, long-term liabilities, and leases. Prerequisite: ACCT 6611 with "C" grade or better.

ACCT 6613: Financial Reporting and IFRS III (FIN RPTG & IFRS III) (4)
Third course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) on investments, income taxes, pensions, stockholders’ equity, earnings per share, accounting changes, and statement of cash flows. Prerequisite: ACCT 6612 with "C" grade or better.

ACCT 6620: Advanced Topics in Financial Accounting (ADV TOPICS IN FIN ACCTG) (4)
Detailed accounting for business combinations in the first and subsequent years, including consolidations of 100% and less than 100% ownership and intercompany transactions. Accounting for partnerships including formation, profit and loss sharing, and dissolution. Prerequisite: ACCT 6613 with "C" grade or better.

ACCT 6630: Government and Not-for-profit Accounting (GOVT & NFP ACCTG) (4)
Elaborate financial reporting model based on GASB No 34. Focus on distinct characteristics of governmental accounting: modified accrual basis, budgetary accounting, usage of funds. Discuss unique accounting issues for all not-for-profit entities and health care organizations. Prerequisite: ACCT 6612 with "C" grade or better.

ACCT 6640: Auditing Theory and Practice I (AUD THRY & PRAC I) (4)
Foundation of auditing process from the perspective of historical financial statements audit. Topics include: test of controls, substantive testing, and compliance with Sarbanes Oxley Act 2002. Current professional standards of the AICPA and PCAOB are addressed. Prerequisite: ACCT 6611 with "C" grade or better.

ACCT 6650: Auditing Theory and Practice II (AUD THRY & PRAC II) (4)
An in depth study of audit planning and communications in relation to different types of engagement. Topics include International Standards on Auditing (ISAs) and International Federation of Accountants (IFAC) Codes of Ethics for Professional Accountants. Prerequisite: ACCT 6640 with "C" grade or better.

i. Attach a proposed course-offering plan for the first three years of program implementation, indicating, where possible, likely faculty teaching assignments.
We plan to offer the M.S. in Accountancy program as a cohort-based (4 quarters) program starting Fall 2013. Students who do not have the foundation courses will be required to take the foundation courses to be offered in the Summer Quarter prior to the start of the M.S. in Accountancy program.

A proposed course offering plan for the M.S. in Accountancy program for the Summer Quarter 2013 to the Summer Quarter 2014 for both the undergraduate non-accounting majors and undergraduate accounting majors are presented in Appendix 3. We expect the course offering plan to repeat every year for the first three years, although the faculty may rotate among different courses depending on faculty availability for the particular quarter.

j. 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.

The M.S. in Accountancy program requires a one-unit Capstone project that ties to ACCT 6560 Financial Statement Analysis and Business Valuation. In ACCT 6560 the students work on projects that require them to perform financial statement analysis for a public company. The Capstone project will build on these projects and require an extensive written original report that includes the significance, objectives, methodology, findings and conclusions regarding the evaluation of a firm and students’ recommendations for investors and creditors.

k. Admission criteria, including prerequisite coursework.

**Admission Criteria**

The Master of Science in Accountancy program is a cohort-based, one year (4 quarters) program. Students with a baccalaureate degree in any subject from an accredited college or university may apply. Work experience is desirable, but not required. To be considered for admission to the M.S. in Accountancy program, each applicant is evaluated on the basis of:

1. Past academic performance as reflected in undergraduate grade point average and subsequent coursework;
2. Results of the Graduate Management Admissions Test (GMAT) in verbal, quantitative, and the “Index Score” that involves the total GMAT score, Index Score = (Upper Division GPA x 200) + Total GMAT]. Equivalent GRE scores or have passed the U.S. C.P.A. Examination are considered in place of GMAT;
3. For international students: demonstrate proof of English proficiency in one of the following ways:
a. An official transcript showing graduation with a bachelor's degree from a U.S. college or university, or an international college or university where English is the principal language of instruction, or an official letter from the college or university certifying that English was the language of instruction.
b. A TOEFL (Test of English as a Foreign Language) score of 550 (213 computer-based or 79 Internet-based) or above.
c. An overall test score from IELTS (International English Language Testing System) exam of 6.5 or above for graduate students.

l. Criteria for student continuation in the program.

**Students must maintain a 3.0 grade point average for all courses and each course taken must have a course grade of "C" or better for continuation in the program.**

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

Not applicable.

n. If there is a **Lower-Division Transfer Pattern** (LDTP) for this major, indicate the relationship between the LDTP and the requirements presented in this proposal. Information on LDTP is available at: [http://www.calstate.edu/AcadAff/ldtp.shtml](http://www.calstate.edu/AcadAff/ldtp.shtml)

Not applicable.

o. Advising “roadmaps” that have been developed for the major.

**An advising roadmap for the M.S. in Accountancy program is included in Appendix 4.**

**A faculty member from the Department of Accounting and Finance will be a program advisor, advising the students regarding coursework in the M.S. in Accountancy program.**

p. Provision for meeting accreditation requirements, 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.

(Accreditation note finished on next page.)

*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.

All programs in the College of Business and Economics are accredited by AACSB. The MS in Accountancy program does not require WASC Substantive Change.

5. Need for the Proposed Degree Major Program (CPEC “Societal Need,” “Number of Existing Programs in the Field,” and “Advancement of the Field”)

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

A list of CSU campuses that offer the MS in Accountancy programs and campuses that do not offer the M.S. in Accountancy programs is provided in Appendix 5A. Based on the research of the graduate programs at 22 CSU campuses, 10 CSU campuses offer the Master of Science in Accountancy programs, 2 CSU campuses offer the MBA program with accounting emphasis, and the remaining 10 CSU campuses do not offer the MS in Accountancy programs or MBA program with accounting emphasis. Of the 10 CSU campuses that offer the MS in Accountancy programs, two CSU campuses are located in the greater San Francisco Bay Area, San Francisco State University and San Jose State University. In addition, two CSU campuses offer the MS in Accountancy programs as self-support programs, CSU Sacramento and Cal Poly. One CSU campus offers the MSA program as an online program, CSU Sacramento. The proposed MS in Accountancy program at the CSU East Bay will be the only CSU program to meet the needs for advanced study in accounting in the East Bay Area.

The 10 CSU campuses that offer the MS in Accountancy programs are:

2 CSU campuses in the San Francisco Bay Area:
1. San Francisco State University – M.S. in Accountancy (MSA)
2. San Jose State University – M.S. in Accountancy (MSA)

8 Other CSU Campuses:
3. CSU Sacramento - M.S. in Accountancy (MSA), online program and self-support
4. Cal Poly - M.S. in Accounting (MSA) – self-support program
5. CSU Fresno - M.S. in Accountancy (MSA)
6. CSU Fullerton - M.S. in Accountancy (MSA)
7. CSU LA - M.S. in Accountancy (MSA)
8. CSU Northridge - M.S. in Accountancy (MSA)
9. CSU San Bernardino - M.S. in Accountancy (MSA)
10. San Diego State University - M.S. in Accountancy (MSA)
San Francisco State University (SFSU) and CSU San Bernardino used to have an MBA program with an accounting option. SFSU and CSU San Bernardino have revised their programs from MBA programs with an accounting option to MS in Accountancy programs. Cal Poly SLO and CSU Northridge used to have just MS in Taxation programs. Cal Poly SLO and CSU Northridge have expanded their MS in Taxation programs to include MS in Accountancy programs. CSU Sacramento has changed its MS in Accountancy program to an online program.

The two CSU Campuses that offer MBA program with an Accounting Emphasis are:
1. CSU Bakersfield – MBA with 5th year for accounting study
2. CSU Chico – MBA with accounting emphasis

The 10 CSU Campuses that do not offer the MS in Accountancy program or MBA program with accounting emphasis are:
1. CSU Channel Island
2. CSU Dominguez Hill
3. Humboldt State University
4. CSU Long Beach
5. California Maritime Academy
6. Cal State Monterey Bay
7. Cal Poly Pomona
8. CSU San Marcos
9. Sonoma State University
10. CSU Stanislaus

Eight of the ten CSU campuses that do not offer the MS in Accountancy program above offer the MBA programs with no special concentration or no concentration in accounting, and two CSU campuses, Cal Poly Pomona and California Maritime Academy, only offer an undergraduate program in business.

We also researched all the neighboring institutions in our neighboring San Francisco Bay Area, both public and private institutions, on the graduate programs they offer. A list of the San Francisco Bay Area Universities that offer MS in Accountancy programs and universities that do not offer the MS in Accountancy programs is presented in Appendix 5B.

There are two universities in the San Francisco Bay Area that offer the MS in Accountancy program, University of California, Davis and Golden Gate University. One university, Santa Clara University, offers a Certificate of Advanced Accounting Proficiency Program in two formats; one is an academic year (nine-month) long
program, and the second is a summer intensive (14 weeks) program. In addition, the University of California, Davis will offer the Master of Professional Accountancy (MPAc) program starting in September 2012. Santa Clara University just began to offer its first Certificate of Advanced Accounting Proficiency program – academic year in September 2011 and will offer its first Certificate of Advanced Accounting Proficiency program – summer intensive starting June 2012. Santa Clara University plans for three cohorts a year for its CAAP program. Six universities in the San Francisco Bay Area do not offer MS in Accountancy programs. These six universities only offer MBA programs.

San Francisco Bay Area Universities that do not offer MS in Accountancy programs are:
1. University of California, Berkeley:
   U.C. Berkeley Extension offers a certificate in accounting program which includes several undergraduate accounting courses.
2. Stanford University
3. Mills College
4. John F. Kennedy University
5. St. Mary’s College of California
6. University of San Francisco

The above six universities focus on offering the MBA programs.

There are no CSU universities or neighboring universities in the San Francisco Bay Area that currently offer the MS in Accountancy program in the East Bay. It is very important for CSU East Bay to offer such a program to meet the needs for CPA licensure in the East Bay Area.

b. Differences between the proposed program and programs listed in Section 5a above.

The Master of Science in Accountancy program provides an in-depth knowledge of a broad set of advanced accounting issues to enable students to pursue a successful career in accounting and to enhance their skill set beyond accounting.

The distinguishing features of the proposed MS in Accountancy program make the proposed program different from the MS in Accountancy program offered by other San Francisco Bay Area CSUs or other neighboring institutions. The six distinguishing features of the proposed MS in Accountancy program are:

- The proposed program will help students satisfy California’s 36 units accounting education requirement for the CPA exam.
- The proposed program will help students satisfy the 150 (semester) hour education required for California CPA licensure which will take effect on January 1, 2014.
Our program helps students satisfy the additional Accounting Study units required for the 150 hour education requirement.

Our program helps students satisfy the additional Ethics Study units required for the 150 hour education requirement.

- The proposed program will feature the latest developments and application of international financial reporting standards (IFRS). Since the Securities and Exchange Commission is considering mandating the use of IFRS for financial reporting for U.S. public companies. It is important to prepare students on the developments and the application of IFRS so they will be ready for their professional work in the future both in the U.S. and in the global environment.

- The proposed program will feature the latest developments and application of international standards of auditing (ISAs) and IFAC's international code of ethics for accountants to prepare students to work in this global environment.

- The proposed program will feature the latest developments and practices in accounting information systems and audit. Our program includes courses that emphasize information-technology audit, XBRL and accounting information systems.

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

The CBE currently offers a Master of Science in Taxation. However, the purpose of the MS in Taxation is to prepare students to become tax professionals, which specializes in a narrower area of tax.

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

The recently enacted 150 hour education required for California CPA licensure will take effect on January 1, 2014. Many employers that recruit accounting students at our university are now requiring students to have a plan to meet the 150 hour education requirements before the employers will consider them. The employers for our accounting students include major CPA firms, regional and local CPA firms, including:

**Major CPA Firms:**
Deloitte & Touche, Ernst & Young, KPMG, and Price Waterhouse.

**Large regional and local CPA firms:**
Armanino McKenna, BDO Seidman, Grant Thornton, Hood & Strong, Linquist, Moss Adams, Rothstein, Kass & Co and other CPA firms.

**Industry:**
Chevron.
These employers are encouraging our department to help students meet the 150 hour requirement for California CPA licensure. The proposed MS in Accountancy program will help students meet the 150 hour education requirement and help address the needs of our prospective employers.

e. Applicable workforce demand projections and other relevant data.

A survey on “2009 Trends: in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits” was conducted by the American Institute of Certified Public Accountants (AICPA). Key survey results relating to the supply of accounting graduates and the demand for public accounting recruits are summarized in Appendix 6. In addition, the national and California workforce projection for accountants and auditors by the Bureau of Labor Statistics and by the State of California Employment Development Department is presented in the next section (f) and in Appendix 7.

Table 1 in Appendix 6 shows the accounting enrollment by programs from 2000 to 2008. 181,075 students enrolled in BA programs and 21,279 students enrolled in MA programs in the 2007-08 period. Table 2 shows the accounting degrees awarded by all schools from 1971 to 2008. In the 2007-08 period, 48,968 bachelor’s degree were awarded, a 2.7 percent increase, 17,491 master’s degrees were awarded, a 5.6 percent increase, and a total of 66,459 degrees were awarded, a 3.5 percent increase. Table 3 summarizes the accounting graduates from the AACSB Accounting and AACSBAccredited Business Administration Programs from 1999 to 2008. During the 2007-2008 period, 39,734 students graduated from a bachelor’s program, 16,115 students graduated from a master’s program, and a total of 55,849 graduates is from the AACSB programs. Accounting graduates from accounting and business accredited program continue to rise, 3% at the baccalaureate level, and 8% at the master’s level.

Figure 1 in Appendix 6 shows the accounting degrees awarded from 1971 to 2008. The number of master’s degrees awarded rose at a much faster pace than the number of bachelor’s degrees awarded. Figure 2 shows the schools with limitation in space and the number of qualified applicants turned away. This study stated that it is a concern that 16% of the AACSB accounting accredited programs are turning away an average of 56 qualified applicants each. This problem is worse in the states in the Pacific region where 24% of the universities are turning away an average of 85 qualified applicants each year.

Figure 3 shows the master’s degree programs by type. Master’s degrees in Accounting continue to be the dominant program of choice at the master’s level (85%), while the MBA in accounting accounts for 8% of the master degree programs, and the MA in Taxation accounts for 7% which remains a concern for its continuing decline. Figure 4 illustrates that 56% of the
bachelor’s degree graduates and 26% of the master’s degree graduates were hired by CPA firms. Figure 5 further shows that master’s degrees in accounting represent three-fourth of the new CPA firm master’s hires (75%), significantly higher than Master’s in Taxation (13%) and MBAs in Accounting (12%).

The findings in the AICPA survey point out several important developments in the supply and demand for master’s degrees in accounting:

- Accounting enrollments continued on an upward trend, advancing 4.7% in 2007-08 to almost 213,000 students across all degree programs. All degree levels – Bachelor’s, master’s and doctorate – show increases.
- Combined graduates from all bachelor’s and master’s degree programs in accounting in 2007-08 continued on an upward trend and reached record levels.
- Master’s degrees granted in 2007-08 rose to 17,491, an increase of 5.6% and continued on an upward trend.
- Capacity constraints in accounting programs continued to be a concern, one likely to be exacerbated by current economic conditions. At AACSB accounting accredited programs, 16% report having to turn away an average of 56 qualified candidates.
- The distribution of master’s degrees awarded continues to heavily favor the Master’s of Accounting degree, which represents 85% of all master’s degrees in accounting-related disciplines.
- Placement of new graduates continues to be dominated by public practice firms: 35% of bachelor’s degree recipients and 74% of master’s degree graduates select public accounting as their first position after completing their degrees. Business and Industry is a second choice, with 20% of bachelor’s and 11% of master’s degree holders choosing this route.
- Master’s degree hires continue to be composed of 75% Master’s of Accounting degrees, while Master’s of Taxation and MBA in Accounting make up the rest in equal proportions.

The AICPA survey findings indicate that there is a large and increasing demand for Master of Accounting degrees. A recent article by Linda J. Zucca and Donald W. McFall Jr. in the Journal of Accountancy (April, 2008) reported the comments by the AICPA President and CEO Barry Melancon that the current demand for highly qualified accounting students will exceed supply in the foreseeable future because approximately 73% of current AICPA members will reach or approach retirement age in the next 15 years.

f. If the program was proposed to meet society’s need for the advancement of knowledge, please specify the need and explain how the program meets that need.

Note: Data Sources for Demonstrating Evidence of Need

This projection is also summarized in the following table.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants and auditors</td>
<td>13-2011</td>
<td>1,290,600</td>
<td>1,570,000</td>
<td>279,400</td>
</tr>
</tbody>
</table>

**Note:** Data in this table are rounded. See the discussion of the employment projections table in the Handbook introductory chapter on Occupational Information Included in the Handbook.

According to the Bureau of Labor Statistics’ projection, in 2018, there will be a need of 1,570,000 accountants and auditors. This represents an increased need for 279,400 accountants and auditors from 2008 to 2018, a 22 percent increase. This projection data indicates that there is a large demand for accountants and auditors in the future in the U.S.


The job outlook including employment change and job prospects for accountants and auditors from the Occupational Outlook Handbook, 2010-2011 Edition is quoted in the following three sections in italics.

**Job Outlook**

*Accountants and auditors are expected to experience much faster than average employment growth from 2008-18. Job opportunities should be favorable; accountants and auditors who have a professional certification, especially CPAs, should have the best prospects.*

**Employment change**

*Employment of accountants and auditors is expected to grow by 22 percent between 2008 and 2018, which is much faster than the average for all occupations. This occupation will have a very*
A large number of new jobs arise, about 279,400 over the projections decade. An increase in the number of businesses, changing financial laws and corporate governance regulations, and increased accountability for protecting an organization's stakeholders will drive job growth.

As the economy grows, the number of business establishments will increase, requiring more accountants and auditors to set up books, prepare taxes, and provide management advice. As these businesses grow, the volume and complexity of information reviewed by accountants and auditors regarding costs, expenditures, taxes, and internal controls will expand as well. The continued globalization of business also will lead to more demand for accounting expertise and services related to international trade and accounting rules and international mergers and acquisitions. Additionally, there is a growing movement towards International Financial Reporting Standards (IFRS), which uses a judgment-based system to determine the fair-market value of assets and liabilities, which should increase demand for accountants and auditors because of their specialized expertise.

An increased need for accountants and auditors also will arise from a greater emphasis on accountability, transparency, and controls in financial reporting. Increased scrutiny of company finances and accounting procedures will create opportunities for accountants and auditors, particularly CPAs, to audit financial records more thoroughly and completely. Management accountants and internal auditors increasingly will be needed to discover and eliminate fraud before audits, and ensure that important processes and procedures are documented accurately and thoroughly. Forensic accountants also will be needed to detect illegal financial activity by individuals, companies, and organized crime rings.

**Job prospects**

Job opportunities should be favorable. Accountants and auditors who have earned professional recognition through certification or other designation, especially a CPA, should have the best job prospects. Applicants with a master's degree in accounting or a master's degree in business administration with a concentration in accounting also may have an advantage. Individuals who are proficient in accounting and auditing computer software and information systems or have expertise in specialized areas—such as international business, international financial reporting standards, or current legislation—may have an advantage in getting some accounting and auditing jobs. In addition, employers increasingly seek applicants with strong interpersonal and communication skills. Many accountants work on teams with others who have different backgrounds, so they must be able to communicate accounting and financial information clearly and concisely. Regardless of qualifications, however, competition will remain keen for the most prestigious jobs in major accounting and business firms.

In addition to openings from job growth, the need to replace accountants and auditors who retire or transfer to other occupations will produce numerous job openings in this large occupation.
The Bureau of Labor Statistics’ outlook for accountants and auditors showed that there will be a large demand for accountants and auditors, with the demand is growing at 22%, much faster than the average employment growth from 2008-2018. The projection also stated that the applicants with CPA certification and master’s degrees in accounting will have an advantage for accounting jobs. In addition, individuals who are proficient in accounting and auditing computer software and information systems or have expertise in international financial reporting standards or current legislation which are distinguishing features of our proposed MS in Accountancy program will have an advantage in getting accounting and auditing jobs.

The State of California Employment Development Department published the California labor market information at its website. Its occupational projection of employment for accountants and auditors in California is presented in Table 2 in Appendix 7 and is also summarized in the table below.

<table>
<thead>
<tr>
<th>Geographic Area (Estimated Year-Projected Year)</th>
<th>Estimated Employment</th>
<th>Projected Employment</th>
<th>Numeric Change</th>
<th>Percent Change</th>
<th>Additional Openings Due to Net Replacements</th>
<th>Annual Avg Openings</th>
</tr>
</thead>
<tbody>
<tr>
<td>California (2008-2018)</td>
<td>140,200</td>
<td>167,100</td>
<td>26,900</td>
<td>19.2</td>
<td>23,700</td>
<td>5,070</td>
</tr>
<tr>
<td>East Bay Area (2008-2018)</td>
<td>9,400</td>
<td>10,850</td>
<td>1,450</td>
<td>15.4</td>
<td>1,590</td>
<td></td>
</tr>
<tr>
<td>San Francisco Bay Area (2008-2018)</td>
<td>15,330</td>
<td>17,180</td>
<td>1,850</td>
<td>12.1</td>
<td>2,590</td>
<td></td>
</tr>
<tr>
<td>Sacramento Metro Area (2008-2018)</td>
<td>6,730</td>
<td>7,770</td>
<td>1,040</td>
<td>15.5</td>
<td>1,140</td>
<td></td>
</tr>
<tr>
<td>San Benito and Santa Clara Counties (2008-2018)</td>
<td>10,950</td>
<td>12,780</td>
<td>1,830</td>
<td>16.7</td>
<td>1,850</td>
<td></td>
</tr>
</tbody>
</table>

Source: Employment Development Department Labor Market Information Division  
https://www.labormarketinfo.edd.ca.gov/

This indicates that the projected employment for accountants and auditors in California will be 167,100 in 2018 from 140,200 in 2008, a growth of 26,900 jobs (19.2% increase). Annual average openings for accountants and auditors in California are 5,070. In addition, the additional openings due to net replacements will be 23,700. The projected employment for accountants and auditors for the East Bay Area is 10,850 in 2018 from 9,400 in 2008, a growth of 1,450 (15.4%), and additional openings due to net replacements are 1,590. The projected employment for accountants and auditors for the San Francisco Bay Area is 17,180 in 2018 from 15,330 in 2008, an increase of 1,850 (12.1%) and additional openings due to net replacements.
are 2,590. The projected employment for accountants and auditors for the nearby Sacramento Metro Area is 7,770 in 2018 from 6,730 in 2008, an increase of 1,040 (15.5%) and additional openings due to net replacements are 1,140. For San Benito and Santa Clara Counties, the projected employment is 12,780 in 2018 from 10,950 in 2008, a growth of 1,830 (16.7%) and additional openings due to net replacements are 1,850. These projections are consistent with the national projection. Not only will there be an increasing demand for accountants and auditors in the U.S. nationwide, there will also be an increasing demand for accountants and auditors in California and specifically in the San Francisco Bay Area and in the East Bay Area. Again, California’s projection points to an increasing need for accountants and auditors in the East Bay Area. CSU East Bay being the only CSU located in the East Bay, it is critical for CSU East Bay to offer the proposed MS in Accountancy program to meet this increasing need in the East Bay Area.

6. **Student Demand (CPEC “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.

   In Section 5e, the AICPA survey of the demand and supply for Master’s degree in Accounting showed that there is a continuing upward trend of an increase in the number of students enrolled in both the Bachelor’s and the Master’s degree programs in Accounting. The number of both the Bachelor’s and Master’s degree Accounting graduates continue to increase.

   In Section 5f, the national projection for accountants and auditors by the Bureau of Labor Statistics indicate that there is a large increase for accountants (22%) in the 2008-2018 period. The applicants who have CPA certification or a Master’s degree will have an advantage for the jobs. In addition, the applicants with expertise in auditing and accounting software and information systems or have expertise in international financial reporting standards will also have an advantage for these jobs. In addition, based on the projected employment for accountants and auditors by the State of California Employment Development Department, there is an increasing demand for accountants and auditors in California, in the San Francisco Bay Area and in the East Bay Area.

   The Department of Accounting and Finance also conducted a survey in May 2011 to determine level of interest of CSUEB accounting students in attending a MS in Accountancy program at CSUEB. The key survey findings are presented in Appendix 8. The survey results indicated that 219 CSUEB accounting students were interested in attending our proposed MS in Accountancy program. Of the 219 interested students, 166 students were interested in starting the program in 2012, 30 students were interested in starting the MS in Accountancy program in the Winter
Quarter 2012, 31 students were interested in starting the program in the Spring Quarter 2012, 14 students were interested in starting the program in the Summer Quarter 2012, and 91 students were interested in starting the program in the Fall Quarter 2012.

Our department survey indicates that there is an overwhelming demand among CSUEB accounting students for the MS in Accountancy program due to the 150 hour education requirement for California CPA licensure. Based on our own students’ demand, we will be able to fill two to three cohorts in Fall 2013.

b. Issues of access considered when planning this program.

CSUEB is compliant with the federal ADA legislation

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

The Department of Accounting and Finance has a very successful undergraduate accounting program which serves to provide a solid base for prospective graduate students for the MS in Accountancy program. Further, the College of Business and Economics used to have a successful MBA program with an accounting option. In the revision of the MBA program in 2008, the new MBA program became a more general program and no longer offers several specialized options. The new MBA program will no longer fulfill the CPA exam or licensure requirements. Hence, the MBA accounting option was no longer offered starting in Fall 2008. However, past enrollment numbers for the MBA accounting option provides evidence that there is consistent demand throughout the past 30 years for the advanced accounting degree such as the MS in Accountancy program. Our former MBA program accounting option graduated 40 - 50 students on average each year.

The following table shows a summary of the FTES generated from 2006 to 2010 for accounting and for all business administration majors in the CBE. The accounting courses generated 468 FTES in 2008, 448 in 2009, and 383 in 2010. Since the MBA program accounting option was no longer offered starting in Fall 2008, accounting FTES declined from 2008 to 2010 due to the loss of accounting option in the MBA program.

<table>
<thead>
<tr>
<th>Headcount Enrollment</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FTES Generated</td>
<td>360</td>
<td>405</td>
<td>468</td>
<td>448</td>
<td>383</td>
</tr>
<tr>
<td><strong>Business Administration Majors (All CBE)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Undergraduate</td>
<td>2502</td>
<td>2554</td>
<td>2708</td>
<td>2910</td>
<td>2133</td>
</tr>
<tr>
<td>2. Graduate</td>
<td>597</td>
<td>523</td>
<td>443</td>
<td>428</td>
<td>289</td>
</tr>
<tr>
<td>3. Total Number of Majors</td>
<td>3099</td>
<td>3077</td>
<td>3151</td>
<td>3338</td>
<td>2422</td>
</tr>
<tr>
<td>4. FTES Generated</td>
<td>1993</td>
<td>1970</td>
<td>2074</td>
<td>1979</td>
<td>1741</td>
</tr>
</tbody>
</table>
The table below shows the CBE number of graduates in undergraduate degrees in the Department of Accounting and Finance from 2006-07 to 2010-11. The College of Business and Economics awarded 198, 238, and 250 undergraduate degrees in accounting in 2008-09, 2009-10, and 2010-11, respectively.

<table>
<thead>
<tr>
<th>Degrees</th>
<th>Areas</th>
<th>Option</th>
<th>2006-07</th>
<th>2007-08</th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
<th>% in 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Admin BS</td>
<td>Accounting/Finance</td>
<td>current Accounting</td>
<td>233</td>
<td>195</td>
<td>198</td>
<td>238</td>
<td>250</td>
<td>18.71257</td>
</tr>
<tr>
<td>Business Admin BS</td>
<td>Accounting/Finance</td>
<td>current Finance</td>
<td>222</td>
<td>241</td>
<td>212</td>
<td>313</td>
<td>342</td>
<td>25.5988</td>
</tr>
<tr>
<td>Business Admin BS</td>
<td>Accounting/Finance</td>
<td>current Real Estate Management</td>
<td>11</td>
<td>13</td>
<td>11</td>
<td>10</td>
<td>0.748503</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>497</td>
<td>470</td>
<td>432</td>
<td>568</td>
<td>603</td>
<td>45.13473</td>
</tr>
</tbody>
</table>

The following table presents the number of students graduating from CBE graduate programs from 2006-07 to 2010-11. The College of Business and Economics awarded 37, 49, 37, 42, and 20 MBA degrees with an accounting option in 2006-07, 2007-08, 2008-09, 2009-10, and 2010-11, respectively. Prior to the discontinuance of the MBA accounting option in fall 2008, the department graduated 37-49 MBA students with an accounting option. Since 2009-10, the department has been allowing the MBA students who started the MBA program with an accounting option to complete their program. The number decreased drastically to 20 in 2010-11, and will continue to decrease until all admitted MBA students with an accounting option complete their program.

<table>
<thead>
<tr>
<th>PlanDesc</th>
<th>Department</th>
<th>Option &amp; old</th>
<th>Current</th>
<th>2006-07</th>
<th>2007-08</th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
<th>% in 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>MBA</td>
<td>Accounting</td>
<td>Computer Information Old</td>
<td>10</td>
<td>4</td>
<td>7</td>
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<td>20</td>
<td>7.518797</td>
<td></td>
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<td>MBA</td>
<td>Accounting/Finance</td>
<td>Accounting Old</td>
<td>37</td>
<td>49</td>
<td>37</td>
<td>42</td>
<td>20</td>
<td>7.518797</td>
<td></td>
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<td>MBA</td>
<td>Accounting/Finance</td>
<td>Finance Current</td>
<td>130</td>
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<td>Accounting/Finance</td>
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<td>3</td>
<td>4</td>
<td>0</td>
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<td>181</td>
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<td>143</td>
<td>121</td>
<td>67</td>
<td>25.18797</td>
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d. Professional uses of the proposed degree program.

The proposed MS in Accountancy degree program will provide excellent preparation for graduate study and careers in a wide range of fields, including public accounting, business/industry, government, and non-profit organizations.

According to the findings of the AICPA research study “2009 TRENDS: in the supply of Accounting Graduates and the Demand for Public Accounting Recruits”, the placement of new graduates continues to be dominated by public practice firms:

- 35% of Bachelor’s degree recipients and 74% of Master’s degree graduates select public accounting as their first position after completing their degrees.
- Business and Industry is a second choice, with 20% of Bachelor’s and 11% of Master’s degree holders choosing this route.
e. The expected number of majors in the year of initiation and three years and five years thereafter. The expected number of graduates in the year of initiation, and three years and five years thereafter.

The expected number of MS in Accountancy program students in the year of initiation and three years and five years is presented in the following table. Due to California’s 150 hour requirement, many accounting students and professionals will need to complete a graduate study in order to satisfy the CPA licensure requirement. We expect that there will be one cohort per year, comprised of students with a non-accounting undergraduate major and students with an accounting undergraduate major. While we believe demand for the program will exceed our existing capacity, we are projecting just one cohort per year.

<table>
<thead>
<tr>
<th>Expected MSA Program Enrollment</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total</th>
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<tbody>
<tr>
<td>Students with a Non-Accounting undergraduate Major</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>75</td>
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<tr>
<td>Students with an Accounting undergraduate Major</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>50</td>
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<tr>
<td>Total</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>125</td>
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</tbody>
</table>

The expected number of MS in Accountancy program graduates in the year of initiation and three years and five years is presented in the following table. We expect that there will be 25 graduates from the MS in Accountancy program each year in the year of initiation and each year following the year of initiation. We are expecting attrition to be minimal and demand to be high.

<table>
<thead>
<tr>
<th>Expected MSA Programs graduates</th>
<th>Year 1</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Students with a Non-Accounting undergraduate Major</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>75</td>
</tr>
<tr>
<td>Students with an Accounting undergraduate Major</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>50</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>125</td>
</tr>
</tbody>
</table>

7. Existing Support Resources for the Proposed Degree Major Program (CPEC “Total Costs of the 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. For master’s degrees, include faculty publications or curriculum vitae.

**Note:** For all proposed graduate degree programs, a minimum of five full-time faculty members with the appropriate terminal degree should be on the program staff.

(Code Memo EP&R 85-20)

The faculty who will be teaching in the MS in Accountancy program are listed below. Detailed faculty curriculum vita will be provided separately.

**Professors (in alphabetical order)**

**Micah Frankel, Professor, Department of Accounting and Finance**  
Ph.D. Accounting, University of Arizona

**Ching-Lih Jan, Professor, Department of Accounting and Finance**  
Ph.D. Business Administration (Accounting), University of California, Berkeley, 1988  
**M.B.A.** General Business, University of Illinois at Champaign-Urbana, 1982  
**M.A.S.** Accounting, University of Illinois at Champaign-Urbana, 1983  
**B.A.** Accounting, National Taiwan University, 1979

**Christopher W. K. Lubwama, Associate Professor, Department of Accounting and Finance**  
Ph.D. Simon Fraser University (Canada)

**Nancy Mangold, Professor, Department of Accounting and Finance**  
Ph.D. Accounting, University of California, Berkeley, 1984  
**M.B.A.** Accounting, University of California, Berkeley, 1975  
**B.A.** Accounting, National Taiwan University, 1971

**Gary R. McBride, Professor, Department of Accounting and Finance**  
LL.M. Georgetown University Law Center

**Diane Satin, Professor, Department of Accounting and Finance**  
Ph.D., Business Administration, University of California, Berkeley, 1992  
**M.B.A.** Concentration in Accounting, Graduate School of Business, Bloomington, Indiana University, May, 1980  
**B.A.,** English, Rice University, Houston, May, 1976

**Associate Professor**  
**Robert Lin, Associate Professor, Department of Accounting and Finance**  
Ph.D. Accounting, University of California, Los Angeles
**Assistant Professors (in alphabetical order)**

**Kim Shima, Assistant Professor, Department of Accounting and Finance**

- **Ph.D.** International Business/Accounting, University of Hawaii at Manoa, August 2007
- **M.A.** Accounting, University of Hawaii at Manoa, August 2003
- **B.S.** Business-Accounting California State University, Fresno, California, December 1984

**Jing-Wen Yang, Assistant Professor, Department of Accounting and Finance**

- **Ph.D.** Accounting and Information Assurance, University of Maryland at College Park, 2007
- **M.B.A.** Accounting, National Taiwan University, 1999
- **B.S.** International Business, National Taiwan University, 1996

b. Space and facilities that would be used in support of the proposed program.

**No additional space for facilities will be needed to support the proposed program.**

c. A report provided by the campus Library, detailing resources available to support the program (discussion of subject areas, volume counts, periodical holdings, etc. are appropriate).

A report by the library detailing resources available to support the program is provided in Appendix 9.

d. Existing academic technology, equipment, and other specialized materials currently available.

**CSUEB has the technology and equipment for the MS in Accountancy program. The College of Business and Economics will help provide additional software if needed for the MS in Accountancy courses.**

8. **Additional Support Resources Required**

   (CPEC “Total Costs of the Program”)

   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. Any special characteristics of the additional faculty or staff support positions needed to implement the proposed program.

   The Department of Accounting and Finance hired three new accounting faculty in the past 5 years. The Department of Accounting and Finance is approved for a new accounting position to start in Fall 2013
b. 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.

**Sufficient space exists in current facilities.**

c. A report written in consultation with the campus librarian, indicating any additional library resources needed. Indicate the commitment of the campus either to purchase or borrow through interlibrary loan these additional resources. The library’s current collection in accounting is adequate for the new program. A letter from the library is included in Appendix 9. If additional library materials are needed for the MSA program, they will be provided from the self-support funding. A line item for instructional materials is provided in the budget.

d. 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.

Several new courses may need additional accounting or auditing software. These software often offer much reduced academic license or are offered for free for academic institutions. CBE will provide funds to purchase the new software.

[end of Chancellor’s Office “Proposing New CSU Degree Programs/Majors” form]
For CSUEB Use Only:

There is information that is not asked for in the preceding CSU Degree Program Proposal Template that the CSUEB curriculum committees need to know. Therefore, the following information also needs to be supplied, but will not be sent on to the Chancellor’s Office. For items 1, 2, and 3 below, remember to delete the bracketed text as you respond to each item.

1. **CONSULTATION** with other affected departments and program committee:

   a) The following department(s) has (have) been consulted and raise no objections:
   
   All Academic Departments and Programs at CSUEB were consulted using the Sharepoint Curriculum site and there were no objections.

   b) The following department(s) has (have) been consulted and raised concerns:

   None

2. Certification of **DEPARTMENT APPROVAL** by the chair and faculty.

   Chair: Micah Frankel - Original signature on file  
   Date: 3-5-2012  
   Dr. Micah Frankel, Chair, Department of Accounting and Finance

3. Certification of **COLLEGE APPROVAL** by the college curriculum committee.

   Chair/College Curriculum Committee: Eric Fricke - Original signature on file  
   Date: 4-5-2012  
   Dr. Eric Fricke, Chair, CBE Curriculum Committee

Certification of **COLLEGE APPROVAL** by the dean.

Dean/Associate Dean: Jagdish Agrawal - Original signature on file  
Date: 4-6-2012  
Dr. Jagdish Agrawal, Associate Dean, CBE

4. Catalog Copy. [Using the format below, show the University Catalog Editor exactly how you want your new program to appear in the CSUEB University Catalog.]
The mission of the Master of Science in Accountancy program is to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities.

The M.S. in Accountancy Program is a cohort-based, one year (4-quarters) graduate program. Graduates of the program will satisfy the accounting education requirements for the CPA examination and for the 150 hour California CPA licensure requirement.

Program Objectives

1. Professional Accounting Knowledge: The MSA program will provide students with knowledge and understanding of financial accounting and reporting standards, auditing and attestation standards, business environment and concepts, and regulation for a variety of private and public sectors.

2. Professional Accounting Competence: The MSA program will provide students with competencies to understand the general business environment and to apply knowledge in preparing and analyzing financial reports, executing auditing and attestation tasks, and integrating business law and tax concepts.

3. Ethics: Students receiving an MSA degree will develop an understanding of ethical responsibilities in financial reporting to stakeholders and business’ social responsibility to society.

4. Communication Skills: The program will prepare students to communicate effectively both orally and in writing in working with stakeholders in the financial reporting environment.

5. Collaboration, Teamwork and Leadership: The program will prepare students to demonstrate effective collaboration, teamwork and leadership skills in a multicultural team environment both as a team member and team leader.

Student Learning Outcomes
Students who graduate with a Master’s in Accountancy will be able to:

1. Demonstrate the required knowledge of U.S. and international financial reporting standards, government and not-for-profit accounting standards, U.S. and international auditing standards, corporate tax, and ethics and regulations.

2. Think critically and apply quantitative reasoning skills to analyze financial reports, perform risk analysis, and construct business valuation models using spreadsheets and statistical analyses, and assess the internal control functions and perform attestation tasks.
3. Demonstrate knowledge of up-to-date government laws and regulations and the code of conduct and ethics for professional accountants, detect and analyze situations that might be unethical or a violation of professional standards, demonstrate a solid defense of a reasonable solution to an ethical issue and communicate a concise and articulate recommendation.

4. Apply written communication skills to produce professional accounting reports and demonstrate the ability to prepare and deliver a well-organized, informative and persuasive oral presentation within a professional context.

5. Apply professional collaboration skills in working with individuals and in groups.

**Career Opportunities**

Graduates of the M.S. in Accountancy program can pursue a wide range of professional accounting careers in public accounting, industry, government and not-for-profit organizations.

**Admission Requirements**

The Master of Science in Accountancy program is a cohort-based, one year program. Students with a baccalaureate degree in any subject from an accredited college or university may apply. Work experience is desirable, but not required. To be considered for admission to the M.S. in Accountancy program, each applicant is evaluated on the basis of:

1. Past academic performance as reflected in undergraduate grade point average and subsequent coursework;

2. Results of the Graduate Management Admissions Test (GMAT) in verbal, quantitative, and the “Index Score” that involves the total GMAT score, Index Score = (Upper Division GPA x 200) + Total GMAT]. Equivalent GRE scores or have passed the U.S. C.P.A. Examination are considered in place of GMAT;

3. For international students: demonstrate proof of English proficiency in one of the following ways:

   a. An official transcript showing graduation with a bachelor's degree from a U.S. college or university, or an international college or university where English is the principal language of instruction, or an official letter from the college or university certifying that English was the language of instruction.

   b. A TOEFL (Test of English as a Foreign Language) score of 550 (213 computer-based or 79 Internet-based) or above.

   c. An overall test score from IELTS (International English Language Testing System) exam of 6.5 or above for graduate students.

**Proficiency**

All M.S. in Accountancy program students must fulfill the University Writing Skills Requirement (UWSR). The Writing Skills Requirement may be met as an undergraduate or graduate student at one of the CSU system campuses, with a score of 4.5 or better on the GMAT essay, by
passing the Writing Skills Test (WST), or through coursework. Information about the Writing Skills Test and the courses can be found on the Testing Office website. The Website contains information on test dates, registration procedures and fees. Further information can be obtained from the Testing Office, Library, Room LI 3165A, phone 510-885-3661. If students have not satisfied the UWSR before they begin their graduate work, they must either take the WST or enroll in a first tier course by the end of their first quarter in the program.

Classification Status

Conditionally Classified Graduate

If you are admitted conditionally to your master’s degree program for one or more of the following reasons, you are placed in the “Conditionally Classified Graduate” category:

1. You must complete specific courses (usually undergraduate).
2. Your program of study and thesis/project committee must be determined and approved.
3. You must pass certain qualifying examinations.
4. Your GPA does not quite meet expected standards, and you must demonstrate your ability to maintain a minimum 3.0 GPA.
5. You have not satisfied the University Writing Skills Requirement.

If you are admitted as a “Conditionally Classified Graduate” student, you should immediately check with your graduate advisor or department chair to determine what you must do to become fully classified.

Classified Graduate

If you are admitted to a specific master’s degree program, you are placed in the “Classified Graduate” category. To be admitted as a “Classified Graduate” you must satisfy the general university admission requirements, all additional criteria established by your department, and the University Writing Skills Requirement.

Advancement to Candidacy

“Candidacy” is a status which recognizes completion of substantial progress towards your degree. You are eligible for Advancement to Candidacy when you:

1. are a “Classified Graduate” student in good standing;
2. have completed at least 12 quarter units of 6000-level coursework with a minimum 3.0 GPA;
3. have designed a formal program of study approved by your graduate advisor;
4. have fulfilled the University Writing Skills Requirement;
5. have completed other department prerequisites for advancement; and
6. are recommended for Advancement to Candidacy by your advisor (subject to approval by your department’s graduate coordinator).
Requirements for Graduation

To be eligible for the M.S. in Accountancy, a student must have been “Advanced to Candidacy” and have completed 45 quarter units meeting the following criteria:

- Have a combined 3.0 grade point average (minimum) in all units taken to satisfy the requirements of the student's degree program.
- All have a course grade of "C" or better.
- All units earned within the five years immediately preceding the completion of the requirements for the degree.
- Have completed a satisfactory program of study, defined below.

1. Foundation Courses (0-16 units)

In order to be considered for "Classified Graduate" standing in the Master of Science in Accountancy program, a student must satisfy the following undergraduate courses or equivalent:

- ACCT 2251: Introduction to Financial Accounting (4)
- ACCT 2253: Introduction to Managerial Accounting (4)
- ACCT 3170: Accounting Information Systems I (4)
- ACCT 3220: Tax Accounting: Fundamentals and Individuals (4)

Foundation courses can be satisfied by courses taken in an undergraduate program with a grade “B-” or better within the last five years.

2. Core Courses (24 units)

Core courses are required of all students enrolled in the M.S. in Accountancy program.

- ACCT 4911: Ethics, Regulation and Financial Statement Fraud (4)
- ACCT 6202: Corporate Tax (4)
- ACCT 6560: Financial Statement Analysis and Business Valuation (4)
- ACCT 6630: Government and Not-for-profit Accounting (4)
- ACCT 6640: Auditing Theory and Practice I (4)
- ACCT 6650: Auditing Theory and Practice II (4)

3. Elective Courses (20 Units by advisement):

- Any 6000 level graduate accounting courses not taken as the core courses.
- FIN 6310: Seminar in Security Analysis and Portfolio Management (4)
- FIN 6315: Seminar in Options and Futures (4)
- FIN 6325: Financial Management of Banking Institutions (4)
- MGMT 6225: Executive Leadership (4)
- MKTG 6120: Managerial Communication (4)

The following courses are recommended for students with a non-accounting undergraduate degree:

- ACCT 4223: Business Law for Accountants (4)
- ACCT 6611: Financial Reporting and IFRS I (4)
- ACCT 6612: Financial Reporting and IFRS II (4)
- ACCT 6613: Financial Reporting and IFRS III (4)
- ACCT 6620: Advanced Topics in Financial Accounting (4)

4. Capstone Project (1 unit)
ACCT 6899: Project (1)

Other Degree Requirements

In addition to departmental requirements, every student must also satisfy the university requirements for graduation which are described in the Graduate and Post-baccalaureate Studies chapter at the beginning of the graduate section of this catalog. These requirements include the 32-unit residence requirement, the five-year rule on currency of subject matter, the minimum number of units of 6000-level courses, the 3.00 grade point average, and the University Writing Skills Requirement. For information on meeting the University Writing Skills Requirement, see the Testing Office website at testing.csueastbay.edu or call 510.885.3661.

List of Appendices

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<th>Page No.</th>
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<td>List of CSU Campuses that offer the M.S. in Accountancy Programs and CSU Campuses that do not offer M.S. in Accountancy</td>
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M.S. in Accountancy Program

The mission of the MSA program is to provide students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities.

The M.S. in Accountancy Program is a cohort-based, one year (4 quarters) graduate program. Graduates of the program will satisfy the accounting education requirements for the CPA examination and for the 150 hour California CPA licensure requirement.

Student Learning Outcomes:

1. Students will demonstrate the required knowledge of U.S. and international financial reporting standards, government and not-for-profit accounting standards, U.S. and international auditing standards, corporate tax, and ethics and regulations.
2. Students will be able to think critically and apply quantitative reasoning skills to analyze financial reports, perform risk analysis, construct business valuation models using spreadsheets and statistical analyses, and assess the internal control functions and perform attestation tasks.
3. Students will be able to demonstrate knowledge of up-to-date government laws and regulations and the code of conduct and ethics for professional accountants, detect and analyze situations that might be unethical or a violation of professional standards, and will demonstrate a solid defense of a reasonable solution to an ethical issue and communicate a concise and articulate recommendation.
4. Students will apply written communication skills to produce professional accounting reports and demonstrate the ability to prepare and deliver a well-organized, informative and persuasive oral presentation within a professional context.
5. Students will apply professional collaboration skills in working with individuals and in groups.

Admission

The Master of Science in Accountancy program is a cohort based, one year (4 quarters) program. Students with a baccalaureate degree in any subject from an accredited college or university may apply. Work experience is desirable, but not required. To be considered for admission to the M.S. in Accountancy program, each applicant is evaluated on the basis of:

1. Past academic performance as reflected in undergraduate grade point average and subsequent coursework;
2. Results of the Graduate Management Admissions Test (GMAT) in verbal, quantitative, and the “Index Score” that involves the total GMAT score, Index Score = (Upper Division GPA x 200) + Total GMAT]. Equivalent GRE scores or have passed the U.S. C.P.A. Examination are considered in place of GMAT;

3. For international students: demonstrated proof of English proficiency in one of the following ways:
   a. An official transcript showing graduation with a bachelor's degree from a U.S. college or university, or an international college or university where English is the principal language of instruction, or an official letter from the college or university certifying that English was the language of instruction.
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All M.S. in Accountancy program students must fulfill the University Writing Skills Requirement (UWSR). The Writing Skills Requirement could be met as an undergraduate or graduate student at one of the CSU system campuses, with a score of 4.5 or better on the GMAT essay, by passing the Writing Skills Test (WST), or through coursework. Information about the Writing Skills Test and the courses can be found on the Testing Office website. The Website contains information on test dates, registration procedures and fees. Further information can be obtained from the Testing Office, Library, Room LI 3165A, phone 510-885-3661. If students have not satisfied the UWSR before they begin their graduate work, they must either take the WST or enroll in a first tier course by the end of their first quarter in the program.

Requirements for Graduation

To be eligible for the M.S. in Accountancy, a student must have been Advanced to Candidacy (see Graduate Degree Information chapter of the catalog) and have completed 45 quarter units meeting the following criteria:

- Have a combined 3.0 grade point average (minimum) in all units taken to satisfy the requirements of the student's degree program.
- All have a course grade of "C" or better.
- All units earned within the five years immediately preceding the completion of the requirements for the degree.
- Have completed a satisfactory program of study, defined below.

1. Foundation Courses (0-16 units)

   In order to be considered for "Classified Graduate" standing in the Master of Science in Accountancy program, a student must satisfy the following undergraduate courses or equivalent:

   a. ACCT 2251: Introduction to Financial Accounting (4)
   b. ACCT 2253: Introduction to Managerial Accounting (4)
   c. ACCT 3170: Accounting Information Systems I (4)
   d. ACCT 3220: Tax Accounting: Fundamentals and Individuals (4)
Foundation courses can be satisfied by courses taken in an undergraduate program with a grade “B-” or better within the last five years.

2. Core Courses (24 units)
Core courses are required of all students enrolled in the M.S. in Accountancy program.

a. ACCT 4911: Ethics, Regulation and Financial Statement Fraud (4)
b. ACCT 6202: Corporate Tax (4)
c. ACCT 6560: Financial Statement Analysis and Business Valuation (4)
d. ACCT 6630: Government and Not-for-profit Accounting (4)
e. ACCT 6640: Auditing Theory and Practice I (4)
f. ACCT 6650: Auditing Theory and Practice II (4)

3. Elective Courses (20 Units by advisement):

a. Any 6000 level graduate accounting courses not taken as the core courses.
b. FIN 6310: Seminar in Security Analysis and Portfolio Management (4)
c. FIN 6315: Seminar in Options and Futures (4)
d. FIN 6325: Financial Management of Banking Institutions (4)
e. MGMT 6225: Executive Leadership (4)
f. MKTG 6120: Managerial Communication (4)

The following courses are recommended for students with a non-accounting undergraduate degree:

a. ACCT 4223: Business Law (4)
b. ACCT 6611: Financial Reporting and IFRS I (4)
c. ACCT 6612: Financial Reporting and IFRS II (4)
d. ACCT 6613: Financial Reporting and IFRS III (4)
e. ACCT 6620: Advanced Topics in Financial Accounting (4)

4. Capstone (1 unit)
ACCT 6899: Project (1)

Course Description:
(New courses are indicated by blue text; modifications to existing course descriptions are indicated by red text.)

ACCT 4223: Business Law for Accountants (4)
A study of some of the areas of business law tested on the CPA exam. An in-depth study of contract law under the common law, and the regulation of the sales of goods and negotiable instruments under the Uniform Commercial Code. Also covers the professional liability of accountants.

ACCT 4911: Ethics, Regulation and Financial Statement Fraud (4)
Ethical, legal, regulatory issues and social responsibility in context of financial statement frauds such as Enron. Role of SEC, impact of Sarbanes-Oxley. Corporate governance and related
professional responsibilities in protection of consumers, investors, and other stakeholders.  
Prerequisite: ACCT 2251.

ACCT 6202: Corporate Tax (4)
Corporate taxation from inception to dissolution. Also includes consolidated returns, multinational issues, multistate issues, S Corporations, and tax exempt corporations. Skills developed include tax research, analysis and technical writing in the context of the course subject matter. Undergraduate, upper division course plus a graduate tutorial module. Students in the M.S. in Taxation or MBA (Taxation Option) have registration priority. Not open to those with credit for ACCT 4220.

ACCT 6520 Strategic Cost and Performance Management (4)
Design of cost and performance management systems for strategic managerial decision-making and for implementing strategy. Topics include activity-based costing systems, activity-based management, profit planning, evaluating profit performance, transfer pricing, balanced scorecard, and incentive and compensation systems. Prerequisite: ACCT 2253 or 6215. A-F grading only. Not open to students with credit for MGMT 6617.

ACCT 6542: Financial Reporting for Banks and Financial Institutions (FIN RPTG BANKS & FIN INST) (4)
An in-depth study of accounting and financial reporting for banks and financial institutions. Topics include regulations and regulatory capital matters for banks and financial institutions, bank’s financial statements, evaluating the performance of banks, and accounting and financial reporting for banks. Prerequisite: ACCT 3212 or ACCT 6612. A-F grading only.

ACCT 6550: Advanced Accounting Information Systems (4)
SOX and PCAOB requirements on internal controls, design of internal controls and audit trails in accounting information systems, implications of ERP on continuous financial reporting and attestation, knowledge and use of global financial reporting language XBRL and current topics. Prerequisite: ACCT 3170. A-F grading only.

ACCT 6560: Financial Statement Analysis and Business Valuation (4)
Analysis and forecast of financial statements for business valuation and financial strategies. Topics include financial statement analysis and forecast, business valuation using accounting and cash flow based models, valuation analysis for equity security, credit decisions, and mergers and acquisitions. Prerequisites: ACCT3213 or ACCT 6613 or consent of instructor. A-F grading only.

ACCT 6590: Attestation and Information Systems Auditing (4)
Topics include: current announcements of the PCAOB and the latest SAS, functions of internal audit under the Sarbanes-Oxley Act, application of the Enterprise Risk Management-Integrated Framework, information-technology audit using ACL and IDEA, and concepts of XBRL audit. Prerequisite: ACCT 4250 or ACCT 6640. A-F grading only.

ACCT 6611: Financial Reporting and IFRS I (4)
First course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and international financial reporting standards (IFRS) on conceptual framework for financial reporting, the accounting process, financial statements,
revenue recognition, cash, receivables, and inventories. **Prerequisite: ACCT 2251 or equivalent, with "B-" grade or better.**

**ACCT 6612: Financial Reporting and IFRS II (4)**
Second course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and international financial reporting standards (IFRS) on property, plant, and equipment, intangible assets, current liabilities and contingencies, long-term liabilities and leases. **Prerequisite: ACCT 6611 with "C" grade or better.**

**ACCT 6613: Financial Reporting and IFRS III (4)**
Third course in the sequence of financial reporting and IFRS. Topics include U.S. Generally Accepted Accounting Principles (GAAP) and international financial reporting standards (IFRS) on investments, income taxes, pensions, stockholders’ equity, earnings per share, accounting changes, and statement of cash flows. **Prerequisite: ACCT 6612 with "C" grade or better.**

**ACCT 6620: Advanced Topics in Financial Accounting (4)**
Detailed accounting for business combinations in the first and subsequent years, including consolidations of 100% and less than 100% ownership and intercompany transactions. Accounting for partnerships including formation, profit and loss sharing, and dissolution. **Prerequisite: ACCT 6613 with "C" grade or better.**

**ACCT 6630: Government and Not-for-profit Accounting (4)**
Elaborate financial reporting model based on GASB No 34. Focus on distinct characteristics of governmental accounting: modified accrual basis, budgetary accounting, usage of funds. Discuss unique accounting issues for all not-for-profit entities and health care organizations. **Prerequisite: ACCT 6612 with "C" grade or better.**

**ACCT 6640: Auditing Theory and Practice I (4)**
Foundation of auditing process from the perspective of historical financial statements audit. Topics include: test of controls, substantive testing, and compliance with Sarbanes Oxley Act 2002. Current professional standards of the AICPA and PCAOB are addressed. **Prerequisite: ACCT 6611 with "C" grade or better.**

**ACCT 6650: Auditing Theory and Practice II (4)**
An in depth study of audit planning and communications in relation to different types of engagement. Topics include International Standards on Auditing (ISAs) and International Federation of Accountants (IFAC) Codes of Ethics for Professional Accountants. **Prerequisite: ACCT 6640 with "C" grade or better.**

**ACCT 6899: Project (1)**
A comprehensive capstone project that extends student projects completed for ACCT 6560 Financial Statement Analysis and Business Valuation course. Prerequisite: 36 units of required courses completed, including ACCT 6560.

**FIN 6310: Seminar in Security Analysis and Portfolio Management (4)**
Theory and practice of security investment. Investment environment and instruments, capital asset pricing theory, technical and fundamental analysis of common stock portfolio analysis,
bond analysis and management, mutual funds and investment companies, and financial derivatives. Prerequisites: All fundamental courses and FIN 6215.

**FIN 6315: Seminar in Options and Futures (4)**
Financial derivative markets. Option markets, valuation, and strategies; futures markets and strategies; risk management and hedging; swaps and financial engineering. Prerequisites: All fundamental courses and FIN 6215.

**FIN 6325: Financial Management of Banking Institutions (4)**
Comprehensive treatment of commercial bank management in today's financial services industry. Modern approach to understanding and managing the risks faced by banks. Methods of optimizing shareholder value, risk-return tradeoffs, regulatory and strategic issues. Prerequisites: All fundamental courses and FIN 6215.

**MGMT 6225: Executive Leadership (4)**
Managers leverage people to meet and exceed performance expectations. Leadership is a critical means to this end. Practice of visioning, motivating, decision making, communicating effectively, managing group dynamics and using power and influence will establish your path to leadership. Prerequisites: All CBE and University proficiencies, including the UWSR, and all MBA fundamental courses. A-F grading only

**MKTG 6120: Managerial Communication (4)**
Managerial communication concepts, tools, and skills. Emphasis on building effective oral and written communication skills. Apply communication tools and knowledge: self-assessment; theory of human communication; interpersonal communication; organizational communication; and intercultural communication. (Recommended as one of the first core MBA courses.) Prerequisites: All CBE and University proficiencies, including the UWSR. A-F grading only.
Appendix 2  
Master of Science in Accountancy Program  
Mission Statement, Program Objectives and Student Learning Outcomes

Mission Statement

The Master of Science in Accountancy program provides students with a high quality accounting program that prepares students to have the required education qualifications for entry into the accounting profession. Through our program, students will learn to make ethical choices and will contribute to the vitality of the East Bay, the state and global communities.

Program Objectives (POs) and Student Learning Outcomes (SLOs)

PO1  
Professional Accounting Knowledge: The MSA program will provide students with knowledge and understanding of financial accounting and reporting standards, auditing and attestation standards, business environment and concepts, and regulation for a variety of private and public sectors.

SLO1  
Students will demonstrate the required knowledge of U.S. and international financial reporting standards, government and not-for-profit accounting standards, U.S. and international auditing standards, corporate tax, and ethics and regulations.

PO2  
Professional Accounting Competence: The MSA program will provide students with competencies to understand the general business environment and to apply knowledge in preparing and analyzing financial reports, executing auditing and attestation tasks, and integrating business law and tax concepts.

SLO2  
Students will be able to think critically and apply quantitative reasoning skills to analyze financial reports, perform risk analysis, and construct business valuation models using spreadsheets and statistical analyses, and assess the internal control functions and perform attestation tasks.

PO3  
Ethics: Students receiving an MSA degree will develop an understanding of ethical responsibilities in financial reporting to stakeholders and business’ social responsibility to society.

SLO3  
Students will be able to demonstrate knowledge of up-to-date government laws and regulations and the code of conduct and ethics for professional accountants, detect and analyze situations that might be unethical or a violation of professional standards, and demonstrate a
solid defense of a reasonable solution to an ethical issue and communicate a concise and articulate recommendation.

PO4
Communication Skills: The program will prepare students to communicate effectively both orally and in writing in working with stakeholders in the financial reporting environment.

SLO4
Students will apply written communication skills to produce professional accounting reports and documents and demonstrate the ability to prepare and deliver a well-organized, informative and persuasive oral presentation within a professional context.

PO5
Collaboration, Teamwork and Leadership: The program will prepare students to demonstrate effective collaboration, teamwork and leadership skills in a multicultural team environment both as a team member and team leader.

SLO5
Students will apply professional collaboration skills in working with individuals and in groups.
### M.S. in Accountancy Program - Curriculum Mapping

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>SLO #1</th>
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** Core coursework: six courses required for all MSA students.  
* Elective courses  
# Capstone Project, 1 unit project taken together with ACCT6560.

There are four foundation courses that students must have before starting the MSA program.  
ACCT2251: Introduction to Financial Accounting  
ACCT2253: Introduction to Managerial Accounting  
ACCT3170: Accounting Information Systems I  
ACCT3220: Tax Accounting: Fundamentals and Individuals

$I \equiv$ Introduced in this course  
$D \equiv$ is developed in this course  
$M \equiv$ is mastered in this course
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<td>Indirect Assessment: Alumni Surveys, Focus Groups</td>
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** Core coursework: six courses required for all MSA students.
* Elective courses:
# Capstone Project, 1 unit project taken together with ACCT6560.

There are four foundation courses that students must have before starting the MSA program.
ACCT2251: Introduction to Financial Accounting
ACCT2253: Introduction to Managerial Accounting
ACCT3170: Accounting Information Systems I
ACCT3220: Tax Accounting: Fundamentals and Individuals

CET ≡ Course Embedded Testing: Direct Assessment
CER ≡ Course Embedded Rubric: Direct Assessment

Assessment Cycle: All SLOs assessed both directly and indirectly every five years.
## Appendix 3
M.S. in Accountancy Program
Proposed Course Offering Plan

### I. M.S. in Accountancy Program for Undergraduate Non-Accounting Majors

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<td><strong>Foundation Coursework</strong></td>
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<td><strong>Core and Required Coursework</strong></td>
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<td><strong>Core and Required Coursework</strong></td>
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Courses in blue are core courses. Courses in black are required courses.
### II. M.S. in Accountancy Program for Undergraduate Accounting Majors

#### Summer Quarter 2013

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<td>Robert Lin</td>
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<tr>
<td>ACCT 2253</td>
<td>Introduction to Managerial Accounting (4) same section as on p. 61</td>
<td>Chris Lubwama</td>
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<td>ACCT 3220</td>
<td>Tax Accounting: Fundamentals and Individuals (4) same sec as on p. 61</td>
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#### Fall Quarter 2013

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#### Spring Quarter 2014

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#### Summer Quarter 2014

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<td>ACCT 6560</td>
<td>Financial Statement Analysis and Business Valuation (4) same sec as on p. 61</td>
<td>Nancy Mangold</td>
</tr>
<tr>
<td>ACCT 6899</td>
<td>Project (1)</td>
<td>Nancy Mangold</td>
</tr>
</tbody>
</table>

Courses in blue are core courses. Courses in black are required courses.
Appendix 4: Advising Roadmap for the M.S. in Accountancy Program

MSA Program for Undergraduate Non-Accounting Major

<table>
<thead>
<tr>
<th>Sum’13</th>
<th>Fall’13</th>
<th>Wtr’14</th>
<th>Spr’14</th>
<th>Sum’14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Course 1</td>
<td>Elective Course</td>
<td>Elective Course</td>
<td>Elective Course</td>
<td>Elective Course</td>
</tr>
<tr>
<td>ACCT2251</td>
<td>ACCT6111</td>
<td>ACCT6112</td>
<td>ACCT6113</td>
<td>ACCT6620</td>
</tr>
<tr>
<td>Foundation Course 2</td>
<td>Core Course 1</td>
<td>Core Course 2</td>
<td>Core Course 4</td>
<td>Core Course 6</td>
</tr>
<tr>
<td>ACCT2253</td>
<td>ACCT4911</td>
<td>ACCT6202</td>
<td>ACCT6630</td>
<td>ACCT6560</td>
</tr>
<tr>
<td>Foundation Course 3</td>
<td>Core Course 2</td>
<td>Core Course 3</td>
<td>Core Course 5</td>
<td>Capstone Project</td>
</tr>
<tr>
<td>ACCT3170</td>
<td>ACCT6202</td>
<td>ACCT640</td>
<td>ACCT6650</td>
<td>ACCT6899</td>
</tr>
<tr>
<td>Foundation Course 4</td>
<td>Core Course 4</td>
<td>Core Course 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT3220</td>
<td>ACCT4223</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Foundation Courses:
ACCT2251: Introduction to Financial Accounting
ACCT2253: Introduction to Managerial Accounting
ACCT3170: Accounting Information Systems I
ACCT3220: Tax Accounting: Fundamentals and Individuals

Core Courses:
ACCT4911: Ethics, Regulation and Financial Statement Fraud
ACCT6202: Corporate Tax
ACCT6560: Financial Statement Analysis and Business Valuation
ACCT6630: Government and Not-for-profit Accounting
ACCT6640: Auditing Theory and Practice I
ACCT6650: Auditing Theory and Practice II

Elective Courses:
ACCT4223: Business Law
ACCT6611: Financial Reporting and IFRS I
ACCT6612: Financial Reporting and IFRS II
ACCT6613: Financial Reporting and IFRS III
ACCT6620: Advanced Topics in Financial Accounting

Capstone Project:
ACCT6899: Project
# MSA Program for Undergraduate Accounting Major

<table>
<thead>
<tr>
<th>Semester</th>
<th>Foundation Courses</th>
<th>Core Courses</th>
<th>Elective Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sum’13</strong></td>
<td><strong>ACCT2251</strong></td>
<td><strong>ACCT4911</strong></td>
<td><strong>MKTG 6120</strong></td>
</tr>
<tr>
<td><strong>Fall’13</strong></td>
<td><strong>ACCT2253</strong></td>
<td><strong>ACCT6202</strong></td>
<td><strong>FIN 6315</strong></td>
</tr>
<tr>
<td><strong>Wtr’14</strong></td>
<td><strong>ACCT3170</strong></td>
<td><strong>ACCT640</strong></td>
<td><strong>ACCT 6542</strong></td>
</tr>
<tr>
<td><strong>Spr’14</strong></td>
<td><strong>ACCT3220</strong></td>
<td><strong>ACCT6640</strong></td>
<td><strong>ACCT 6550</strong></td>
</tr>
<tr>
<td><strong>Sum’14</strong></td>
<td><strong>ACCT6650</strong></td>
<td><strong>ACCT6899</strong></td>
<td><strong>ACCT6550</strong></td>
</tr>
</tbody>
</table>

**Foundation Courses:**
- ACCT2251: Introduction to Financial Accounting
- ACCT2253: Introduction to Managerial Accounting
- ACCT3170: Accounting Information Systems I
- ACCT3220: Tax Accounting: Fundamentals and Individuals

**Core Courses:**
- ACCT4911: Ethics, Regulation and Financial Statement Fraud
- ACCT6202: Corporate Tax
- ACCT6560: Financial Statement Analysis and Business Valuation
- ACCT6630: Government and Not-for-profit Accounting
- ACCT6640: Auditing Theory and Practice I
- ACCT6650: Auditing Theory and Practice II

**Elective Courses:**
- ACCT 6520: Strategic Cost and Performance Management
- ACCT 6542: Financial Reporting for Banks and Financial Institutions
- ACCT 6550: Advanced Accounting Information Systems
- FIN 6315: Seminar in Options and Futures
- MKTG 6120: Managerial Communication

**Capstone Project:**
ACCT6899: Project
# Appendix 5A

List of CSU Campuses that offer the M.S. in Accountancy Programs and CSU Campuses that do not offer M.S. in Accountancy

<table>
<thead>
<tr>
<th>CSU Campuses</th>
<th>Degree Program</th>
<th>Support</th>
<th>Prerequisites</th>
<th>Graduate Program</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 San Francisco State University</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>0-19 units (Sem)</td>
<td>30 units (Sem)</td>
<td>30-49 (Sem)</td>
</tr>
<tr>
<td>2 San Jose State University</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>3 units (Sem)</td>
<td>57 units (Sem)</td>
<td>57-60 units (Sem)</td>
</tr>
<tr>
<td>3 CSU Sacramento</td>
<td>Master of Science in Accountancy - Online Program</td>
<td>Self-support</td>
<td>9 units (Sem) 3 Foundation Courses</td>
<td>30 units (Sem)</td>
<td>30 - 39 units (Sem)</td>
</tr>
<tr>
<td>4 Cal Poly</td>
<td>Master of Science in Accounting (MSA)</td>
<td>Self-support</td>
<td>12 units (Qtr)</td>
<td>prerequisites required for nonbusiness degrees and non-accounting degrees</td>
<td>45 units (Qtr) 45 - 57 units (QTR)</td>
</tr>
<tr>
<td>5 CSU Fresno</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>1. nonaccounting - 15 units, 5 acctg courses 2. nonbusiness - 30 units, 10 business &amp; acctg courses</td>
<td>30 units (Sem)</td>
<td>30 units (Sem)</td>
</tr>
<tr>
<td>6 CSU Fullerton</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>1. 16 units business courses 2. 20 units of acctg courses</td>
<td>30 units (Sem)</td>
<td>30 - 75 units (Sem)</td>
</tr>
<tr>
<td>7 CSU LA</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>1. accounting prereq: 15 units 2. Business prereq: 24 units</td>
<td>45 units (Qtr)</td>
<td>45-81 units (Qtr)</td>
</tr>
<tr>
<td>8 CSU Northridge</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>1. accounting prereq: 15 units 2. Business prereq: 24 units</td>
<td>30 units (Sem)</td>
<td>30-69 units (Sem)</td>
</tr>
<tr>
<td>9 CSU San Bernardino</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>44 units (Qtr) 11 courses</td>
<td>45-48 units (Qtr)</td>
<td>89-92 units (Qtr)</td>
</tr>
<tr>
<td>10 San Diego State University</td>
<td>Master of Science in Accountancy (MSA)</td>
<td>State support</td>
<td>18 units (Sem) 6 courses</td>
<td>30 Units (Sem)</td>
<td>30 - 48 (Sem)</td>
</tr>
</tbody>
</table>
## CSU Campuses that offer MBA program with Accounting Emphasis

<table>
<thead>
<tr>
<th></th>
<th>CSU Campus</th>
<th>MBA/Accounting Program Details</th>
<th>Support Type</th>
<th>Foundation Courses</th>
<th>Units Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CSU Bakersfield</td>
<td>MBA, Acctg students can study the 5th yr accounting under MBA</td>
<td>State support</td>
<td>4 foundation courses</td>
<td>52 units, 52-68 units</td>
</tr>
<tr>
<td>2</td>
<td>CSU Chico</td>
<td>MBA with Accounting Emphasis</td>
<td>State support</td>
<td>9 foundation courses</td>
<td>30 units (SEM), 30-72 units</td>
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</table>

## CSU Campuses that Currently do not offer M.S. in Accountancy Program

<table>
<thead>
<tr>
<th></th>
<th>CSU Campus</th>
<th>Program Details</th>
<th>Support Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CSU Channel Island</td>
<td>MBA only/No graduate program in accounting</td>
<td>Extended University self-support</td>
</tr>
<tr>
<td>2</td>
<td>CSU Dominguez Hill</td>
<td>MBA only/No graduate program in accounting</td>
<td>No accounting concentration offered</td>
</tr>
<tr>
<td>3</td>
<td>Humboldt State University</td>
<td>MBA only/No graduate program in accounting</td>
<td>No special options offered</td>
</tr>
<tr>
<td>4</td>
<td>CSU Long Beach</td>
<td>MBA only/No graduate program in accounting</td>
<td>No special options offered</td>
</tr>
<tr>
<td>5</td>
<td>California Maritime Academy</td>
<td>Undergraduate programs in business only</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Cal State Monterey Bay</td>
<td>MBA only/No graduate program in accounting</td>
<td>Only offer Business Administration concentration</td>
</tr>
<tr>
<td>7</td>
<td>Cal Poly Pomona</td>
<td>Undergraduate programs in business only</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>CSU San Marcos</td>
<td>MBA only/No graduate program in accounting</td>
<td>No special options offered</td>
</tr>
<tr>
<td>9</td>
<td>Sonoma State University</td>
<td>Traditional/Executive/Wine Business MBA only/No graduate program in accounting</td>
<td>No special options offered</td>
</tr>
<tr>
<td>10</td>
<td>CSU Stanislaus</td>
<td>MBA/EMBA/OMBA only/No graduate program in accounting</td>
<td>No special options offered</td>
</tr>
</tbody>
</table>
## Appendix 5B

San Francisco Bay Area Universities that offer M.S. in Accountancy Programs and Universities that do not offer M.S. Accounting Programs

<table>
<thead>
<tr>
<th>Universities</th>
<th>Program Name</th>
<th>Special Features</th>
<th>Start</th>
<th>Prerequisites</th>
<th>Graduate Program Units</th>
<th>Total Units</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>San Francisco Bay Area Universities Offering MSA Programs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 University of California, Davis</td>
<td>Master of Professional Accountancy (MPAc)</td>
<td>one year full time</td>
<td>Fall 2012</td>
<td>3 courses</td>
<td>12 courses</td>
<td></td>
</tr>
<tr>
<td>2 Golden Gate University</td>
<td>The Master of Accountancy (Mac)</td>
<td>12 month program, Also Forensics and Tax concentrations</td>
<td>9 units</td>
<td>36 units</td>
<td>36-45 units</td>
<td></td>
</tr>
<tr>
<td>1 San Clara University</td>
<td>Certificate of Advanced Accounting Proficiency (CAAP)</td>
<td>9 month prog Sat or Sun 9-6 pm</td>
<td>Fall 2011</td>
<td>5 units intro acctg course</td>
<td>45 units (Qtr)</td>
<td>45 units (Qtr)</td>
</tr>
<tr>
<td>2 San Clara University</td>
<td>Certificate of Advanced Accounting Proficiency (CAAP)</td>
<td>14 weeks Summer 2 weeks per course</td>
<td>Summer 2012</td>
<td>5 units intro acctg course</td>
<td>45 units (Qtr)</td>
<td>45 units (Qtr)</td>
</tr>
</tbody>
</table>
### San Francisco Bay Area Universities that Do Not Offer MSAs

<table>
<thead>
<tr>
<th></th>
<th>University Name</th>
<th>Programs Offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>University of California, Berkeley</td>
<td>MBA/Executive MBA programs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UCB Extension Offers an accounting certificate program on several undergraduate accounting courses</td>
</tr>
<tr>
<td>2</td>
<td>Stanford University</td>
<td>MBA program</td>
</tr>
<tr>
<td>3</td>
<td>Mills College</td>
<td>MBA program</td>
</tr>
<tr>
<td>4</td>
<td>John F. Kennedy University</td>
<td>MBA program</td>
</tr>
<tr>
<td>5</td>
<td>St Mary's College of California</td>
<td>Executive MBA and Professional MBA programs</td>
</tr>
<tr>
<td>6</td>
<td>University of San Francisco</td>
<td>MBA and other graduate business programs</td>
</tr>
</tbody>
</table>
Appendix 6
2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits*
By the American Institute of Certified Public Accountants

Table 1:

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>BA</td>
<td>134,775</td>
<td>133,435</td>
<td>141,175</td>
<td>142,735</td>
<td>173,299</td>
<td>181,075</td>
</tr>
<tr>
<td>MA Acc</td>
<td>10,375</td>
<td>12,565</td>
<td>17,540</td>
<td>18,795</td>
<td>21,253</td>
<td>22,291</td>
</tr>
<tr>
<td>MBA Acc</td>
<td>4,000</td>
<td>4,065</td>
<td>5,270</td>
<td>4,030</td>
<td>4,482</td>
<td>3,664</td>
</tr>
<tr>
<td>MA Tax</td>
<td>2,935</td>
<td>3,555</td>
<td>3,550</td>
<td>3,595</td>
<td>3,239</td>
<td>4,580</td>
</tr>
<tr>
<td>PhD</td>
<td>800</td>
<td>890</td>
<td>1,085</td>
<td>955</td>
<td>1,095</td>
<td>1,224</td>
</tr>
<tr>
<td>Total</td>
<td>152,885</td>
<td>154,510</td>
<td>168,620</td>
<td>171,110</td>
<td>203,368</td>
<td>212,834</td>
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</tbody>
</table>

Accounting enrollments continued to grow, especially in Bachelor’s degree programs.

Source: AICPA 2009
### Table 2:

<table>
<thead>
<tr>
<th>Year</th>
<th>Bachelor's Graduates</th>
<th>Bachelor's Rate of Growth</th>
<th>Master's Graduates</th>
<th>Master's Rate of Growth</th>
<th>Total Demand</th>
<th>Rate of Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>1971-72</td>
<td>23,800</td>
<td>-0%</td>
<td>2,200</td>
<td>-0%</td>
<td>26,000</td>
<td>-0%</td>
</tr>
<tr>
<td>1972-73</td>
<td>26,300</td>
<td>+11%</td>
<td>2,700</td>
<td>+23%</td>
<td>29,000</td>
<td>+12%</td>
</tr>
<tr>
<td>1973-74</td>
<td>31,400</td>
<td>+19%</td>
<td>3,400</td>
<td>+26%</td>
<td>34,800</td>
<td>+20%</td>
</tr>
<tr>
<td>1974-75</td>
<td>35,400</td>
<td>+13%</td>
<td>4,300</td>
<td>+26%</td>
<td>39,700</td>
<td>+14%</td>
</tr>
<tr>
<td>1975-76</td>
<td>39,900</td>
<td>+13%</td>
<td>4,700</td>
<td>+9%</td>
<td>44,600</td>
<td>+12%</td>
</tr>
<tr>
<td>1976-77</td>
<td>44,760</td>
<td>+12%</td>
<td>5,620</td>
<td>+20%</td>
<td>50,380</td>
<td>+13%</td>
</tr>
<tr>
<td>1977-78</td>
<td>46,000</td>
<td>+3%</td>
<td>5,670</td>
<td>+1%</td>
<td>51,670</td>
<td>+3%</td>
</tr>
<tr>
<td>1978-79</td>
<td>48,600</td>
<td>+6%</td>
<td>5,640</td>
<td>-1%</td>
<td>54,440</td>
<td>+5%</td>
</tr>
<tr>
<td>1979-80</td>
<td>49,870</td>
<td>+2%</td>
<td>5,280</td>
<td>-6%</td>
<td>55,150</td>
<td>+1%</td>
</tr>
<tr>
<td>1980-81</td>
<td>49,320</td>
<td>-1%</td>
<td>5,520</td>
<td>+5%</td>
<td>54,840</td>
<td>-1%</td>
</tr>
<tr>
<td>1981-82</td>
<td>50,300</td>
<td>+2%</td>
<td>5,570</td>
<td>+1%</td>
<td>55,870</td>
<td>+2%</td>
</tr>
<tr>
<td>1982-83</td>
<td>51,950</td>
<td>+3%</td>
<td>5,810</td>
<td>+4%</td>
<td>57,760</td>
<td>+3%</td>
</tr>
<tr>
<td>1983-84</td>
<td>53,020</td>
<td>+2%</td>
<td>6,330</td>
<td>+9%</td>
<td>59,350</td>
<td>+3%</td>
</tr>
<tr>
<td>1984-85</td>
<td>51,980</td>
<td>-2%</td>
<td>5,910</td>
<td>-7%</td>
<td>57,890</td>
<td>-2%</td>
</tr>
<tr>
<td>1985-86</td>
<td>50,000</td>
<td>-4%</td>
<td>5,750</td>
<td>-3%</td>
<td>55,750</td>
<td>-4%</td>
</tr>
<tr>
<td>1986-87</td>
<td>48,030</td>
<td>-4%</td>
<td>5,580</td>
<td>-3%</td>
<td>53,610</td>
<td>-4%</td>
</tr>
<tr>
<td>1987-88</td>
<td>46,340</td>
<td>-4%</td>
<td>4,910</td>
<td>-12%</td>
<td>51,250</td>
<td>-4%</td>
</tr>
<tr>
<td>1988-89</td>
<td>52,500</td>
<td>+13%</td>
<td>5,230</td>
<td>+7%</td>
<td>57,730</td>
<td>+13%</td>
</tr>
<tr>
<td>1989-90</td>
<td>52,320</td>
<td>-0%</td>
<td>5,040</td>
<td>-4%</td>
<td>57,360</td>
<td>-1%</td>
</tr>
<tr>
<td>1990-91</td>
<td>53,600</td>
<td>+1%</td>
<td>5,040</td>
<td>+10%</td>
<td>58,140</td>
<td>+3%</td>
</tr>
<tr>
<td>1991-92</td>
<td>53,320</td>
<td>-0%</td>
<td>7,070</td>
<td>+28%</td>
<td>60,390</td>
<td>+2%</td>
</tr>
<tr>
<td>1992-93</td>
<td>50,060</td>
<td>-6%</td>
<td>5,330</td>
<td>-25%</td>
<td>55,390</td>
<td>-8%</td>
</tr>
<tr>
<td>1993-94</td>
<td>53,450</td>
<td>+7%</td>
<td>7,170</td>
<td>+35%</td>
<td>60,620</td>
<td>+9%</td>
</tr>
<tr>
<td>1994-95</td>
<td>53,360</td>
<td>-0%</td>
<td>7,860</td>
<td>+10%</td>
<td>61,220</td>
<td>+1%</td>
</tr>
<tr>
<td>1995-96</td>
<td>52,030</td>
<td>-2%</td>
<td>7,650</td>
<td>-3%</td>
<td>59,680</td>
<td>-3%</td>
</tr>
<tr>
<td>1996-97</td>
<td>41,170</td>
<td>-21%</td>
<td>6,725</td>
<td>-12%</td>
<td>47,895</td>
<td>-20%</td>
</tr>
<tr>
<td>1997-98</td>
<td>37,115</td>
<td>-10%</td>
<td>7,980</td>
<td>+19%</td>
<td>45,095</td>
<td>-6%</td>
</tr>
<tr>
<td>1998-99</td>
<td>37,855</td>
<td>+2%</td>
<td>8,700</td>
<td>+9%</td>
<td>46,555</td>
<td>+3%</td>
</tr>
<tr>
<td>1999-00</td>
<td>34,995</td>
<td>-8%</td>
<td>9,700</td>
<td>+11%</td>
<td>44,705</td>
<td>-4%</td>
</tr>
<tr>
<td>2000-01</td>
<td>37,010</td>
<td>+6%</td>
<td>12,685</td>
<td>+30%</td>
<td>48,695</td>
<td>+11%</td>
</tr>
<tr>
<td>2001-02</td>
<td>40,420</td>
<td>+8%</td>
<td>13,340</td>
<td>+5%</td>
<td>53,760</td>
<td>+8%</td>
</tr>
<tr>
<td>2002-03</td>
<td>47,662</td>
<td>+18%</td>
<td>16,559</td>
<td>+24%</td>
<td>64,221</td>
<td>+19%</td>
</tr>
<tr>
<td>2003-04</td>
<td>48,968</td>
<td>+2.7%</td>
<td>17,491</td>
<td>+5.6%</td>
<td>66,459</td>
<td>+3.5%</td>
</tr>
</tbody>
</table>
Table 3:

<table>
<thead>
<tr>
<th>AACSB ACCOUNTING PROGRAMS &amp; AACSB &amp; ACBSP BUSINESS ADMIN. PROGRAMS</th>
<th>BACHELOR'S</th>
<th>MASTER'S</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999-00</td>
<td>461</td>
<td>28,070</td>
<td>7,260</td>
</tr>
<tr>
<td>2000-01</td>
<td>479</td>
<td>28,175</td>
<td>7,235</td>
</tr>
<tr>
<td>2001-02</td>
<td>494</td>
<td>27,880</td>
<td>9,170</td>
</tr>
<tr>
<td>2002-03</td>
<td>504</td>
<td>30,590</td>
<td>11,905</td>
</tr>
<tr>
<td>2003-04</td>
<td>501</td>
<td>33,120</td>
<td>12,635</td>
</tr>
<tr>
<td>2006-07</td>
<td>597</td>
<td>38,555</td>
<td>14,912</td>
</tr>
<tr>
<td>2007-08</td>
<td>602</td>
<td>39,734</td>
<td>16,115</td>
</tr>
</tbody>
</table>

Accounting graduates from accounting and business accredited programs continue to rise, 3% for Bachelor's over the 2007-08 survey, and 8% at the Master's level.
Figure 1:

Accounting Degrees Awarded Historical — 1971-2008

The number of Bachelor’s graduates increased by 2.7% and Master’s graduates increased by 5.6%.
Figure 2:

It remains a concern that 16% of AACSB Accounting Accredited programs are turning away an average of 56 qualified applicants. For those programs with AACSB Business Accreditation, only 6% report space constraints, but those that do are turning away an average of 134 qualified applicants.
Master’s degrees in Accounting (MAcc) continue to be the dominant program of choice at the Master’s level. The continuing decline in Master’s degrees in Taxation remains a concern.
Figure 4:

New Accounting Graduates Hired by CPA Firms Percentage by Degree — 2007-08

NEW ACCOUNTING GRADUATES HIRED BY FIRMS — PERCENTAGE BY DEGREE

- Bachelor’s
- Master’s
- Total Non-Accounting
Figure 5:

New Accounting Master’s Graduates Hired by CPA Firms – Percentage by Type of Degree — 2007-08

Master’s in Accounting degrees represent three-fourths of new CPA firm Master’s hires, significantly higher than Master’s in Taxation and MBAs in Accounting.
### Table 1

U.S. Bureau of Labor Statistics  
*Occupational Outlook Handbook, 2010-2011 Edition*  
Projections Employment Data for Accountants and Auditors  
([http://www.bls.gov/oco/ocos001.htm](http://www.bls.gov/oco/ocos001.htm))

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants and auditors</td>
<td>13-2011</td>
<td>1,290,600</td>
<td>1,570,000</td>
<td>279,400</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
</tbody>
</table>

NOTE: Data in this table are rounded. See the discussion of the employment projections table in the *Handbook* introductory chapter on *Occupational Information Included in the Handbook.*
<table>
<thead>
<tr>
<th>Geographic Area (Estimated Year-Projected Year)</th>
<th>Estimated Employment</th>
<th>Projected Employment</th>
<th>Numeric Change</th>
<th>Percent Change</th>
<th>Additional Openings Due to Net Replacements</th>
<th>Annual Avg Openings</th>
</tr>
</thead>
<tbody>
<tr>
<td>California (2008-2018)</td>
<td>140,200</td>
<td>167,100</td>
<td>26,900</td>
<td>19.2</td>
<td>23,700</td>
<td>5070</td>
</tr>
<tr>
<td>East Bay Area (2008-2018)</td>
<td>9,400</td>
<td>10,850</td>
<td>1,450</td>
<td>15.4</td>
<td>1,590</td>
<td></td>
</tr>
<tr>
<td>San Francisco Bay Area (2008-2018)</td>
<td>15,330</td>
<td>17,180</td>
<td>1,850</td>
<td>12.1</td>
<td>2,590</td>
<td></td>
</tr>
<tr>
<td>Sacramento Metro Area (2008-2018)</td>
<td>6,730</td>
<td>7,770</td>
<td>1,040</td>
<td>15.5</td>
<td>1,140</td>
<td></td>
</tr>
<tr>
<td>San Benito and Santa Clara Counties (2008-2018)</td>
<td>10,950</td>
<td>12,780</td>
<td>1,830</td>
<td>16.7</td>
<td>1,850</td>
<td></td>
</tr>
</tbody>
</table>

Source: Employment Development Department Labor Market Information Division
https://www.labormarketinfo.edd.ca.gov/
Table 1

CSUEB Students Interested in M.S. in Accountancy Program

May 2011

<table>
<thead>
<tr>
<th>Courses</th>
<th>Number of Interested Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT4211</td>
<td>15</td>
</tr>
<tr>
<td>ACCT4250</td>
<td>46</td>
</tr>
<tr>
<td>ACCT4370</td>
<td>12</td>
</tr>
<tr>
<td>ACCT3211</td>
<td>33</td>
</tr>
<tr>
<td>ACCT3212</td>
<td>54</td>
</tr>
<tr>
<td>ACCT3213</td>
<td>18</td>
</tr>
<tr>
<td>ACCT3230</td>
<td>12</td>
</tr>
<tr>
<td>ACCT3170</td>
<td>22</td>
</tr>
<tr>
<td>ACCT3280</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>219</td>
</tr>
</tbody>
</table>
Table 2

Interested Starting Quarters for CSUEB Students who are interested in Attending the M.S. in Accountancy Program

<table>
<thead>
<tr>
<th>Starting Quarter</th>
<th>Number of Interested Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2011</td>
<td>39</td>
</tr>
<tr>
<td>Winter 2012</td>
<td>30</td>
</tr>
<tr>
<td>Spring 2012</td>
<td>31</td>
</tr>
<tr>
<td>Summer 2012</td>
<td>14</td>
</tr>
<tr>
<td>Fall 2012</td>
<td>91</td>
</tr>
<tr>
<td>After 2012</td>
<td>14</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>219</strong></td>
</tr>
</tbody>
</table>
TO: Dr. Nancy Mangold  
Department of Accounting and Finance

FROM: Doug Highsmith,  
Chair, Library Faculty, and  
Accounting & Finance Liaison Librarian  
University Libraries

SUBJECT: Library Support & Resources for Proposed Masters in Accounting Program

DATE: January 26, 2012

Per your request, we have assembled some information for you regarding the University Libraries’ current resources and services related to accounting, and our commitment to supporting the information and research needs of students and faculty in the proposed masters program in Accounting.

As you know, current information is increasingly available primarily on-line, and providing information resources and research support in the twenty-first century is much more a matter of providing timely access to relevant information than of ownership of physical items.

Recognizing the importance on online access, the University Libraries collect a variety of electronic and streaming resources. In addition to online databases and journal subscriptions, the Libraries are actively building e-book, e-reference, and streaming media collections. Notable among databases and electronic services recently added by the University Libraries are Morningstar Investment & Research Center, Business & Company Resource Center [for which the Libraries were was able to re-activate its subscription], and Standard and Poor’s NetAdvantage. The latter provides students and researchers 24/7 access to information once only available via a number of separate print standing order titles.

It is not always possible to provide a completely accurate and up-to-date report of all the on-line resources that are of value in supporting a program such as the proposed master in Accounting, especially as many of the online resources we provide access to are cross-disciplinary in coverage. Please look at the data provided below in that context.

Current Library Resources in Accounting

The numbers below have been gathered by a review of our online catalog and/or provided by library faculty and staff in Collections Development, Acquisitions, and Technical Services:
I. Financial Support

The figures below are the amount allocated during the current year [2011/12] for the purchase of accounting-related monographs, plus the amounts actually spent during the preceding 5 years:

- 2006/2007 - $1,064.75
- 2007/2008 - $831.57
- 2008/2009 - $188.35
- 2009/2010 - $533.59
- 2010/2011 - $518.66
- 2011/2012 - $826.50 [allocated]

In addition, the Library currently supports fifteen on-going periodical subscriptions in Accounting. However, this figure does not reflect accounting-related resources and information available via subscription databases (see below under “Holdings”) nor otherwise include journals available in full-text (in whole or in part) online.

II. Holdings

IIA. Primary Subscription Databases Supporting Accounting & Taxation Research:

1) LEXIS/NEXIS Academic Universe
2) RIA Checkpoint
3) Standard & Poor’s NetAdvantage
4) Business Source Premiere
5) ABI/Inform
6) Factiva
7) Mergent Online
8) Business & Company Resource Center
9) Morningstar Investment & Research Center
10) Emerald Journals
11) Science Direct
12) Wiley InterScience

IIB. Other Holdings Data

a) Number of items in all collections with LC call numbers HG5601-5689 (accounting): 3100

b) Number of government publications related to accounting: 403

c) Number of e-books in accounting: 179

d) Number of (hard-copy) periodical titles in accounting: 62

e) Number of accounting periodicals available full-text in subscription databases (per our Periodical Locator): 176
III. Services & Other Support

The University Libraries are committed to providing timely access for both students and faculty in the Department of Accounting & Finance to materials not directly available in or through the University Libraries via the LINK+ service, as well traditional interlibrary loan. We provide a rapid interlibrary loan service, and can generally provide users with requested articles in two to three days.

The Libraries also support the teaching and research of tenure track and part-time faculty and lecturers in Department. The business subject-specialist librarians (Highsmith [full-time] & Yu [part-time lecturer]) provide direct instruction through invited lectures in the department’s courses, as well as direct research support for students and faculty upon request. The liaison librarian (Highsmith) also collects materials to support learning, teaching and research needs of the departments’ students and faculty including physical, print, and online resources.

IV. Possible Additional Library Resources Needed to Support the Proposed Program

The faculty of the University Libraries believes that new programs and new courses nearly always require strengthening of resources in some areas of the collection. But neither the Accounting liaison (Highsmith) nor the Collection Development Coordinator (Brunetti) are able at this time to identify specific sources or to estimate the probable impact on the Libraries’ collection development budget of this proposed program.

Cc: Linda Dobb, University Librarian
    Korey Brunetti, Collection Development Coordinator