

CALIFORNIA STATE UNIVERSITY, EAST BAY

Designation Code: 2008-09 **CAPR 10**

Date Submitted: November 6, 2008

TO: The Academic Senate
FROM: Committee on Academic Planning & Review (CAPR)
SUBJECT: MS in Accounting
PURPOSE: For Action by the Academic Senate
ACTION
REQUESTED: That the Academic Senate Approve the MS in Accounting

At the CAPR meeting of November 6th, the committee members voted unanimously to approve the MS in Accounting, for placement on the Academic Plan. The program review will be in 2013-14 to coincide with the other CBE program reviews, assuming it will be included in the outside accreditation with AACSB.

Program submission documents can be found on the CAPR Sharepoint site within the November 6th workspace at:

<https://sharepoint.csueastbay.edu/sites/AcademicSenate/capr/CAPR%20Meeting/default.aspx?In stanceID=20081106>

See also 08-09 CIC 14

CSU Degree Program Proposal Template

Please Note:

- Campuses may mention proposed degree programs 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 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.
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1. Program Type (Please specify any from the list below that apply—delete the others)

- √ [Fast Track](#)
- √ 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 Accounting (M.S. Accounting)

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

This is a fast track degree proposal and so the program projection to the campus academic plan and proposed degree offering are being reviewed and approved concurrently.

- d. Term and academic year of intended implementation: **Fall 2009**
- 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,
Chair, M.S. Accounting Program Committee
Department of Accounting and Finance**

M.S. Accounting Program Committee Members:

**Ching-Lih Jan, Ph.D. Professor of Accounting
Department of Accounting and Finance**

**Diane Satin, Ph.D., Professor of Accounting
Department of Accounting and Finance**

**John K.Tan, Ph.D. Assistant Professor of Accounting
Department of Accounting and Finance**

**Kim Shima, Ph.D., Assistant Professor of Accounting
Department of Accounting and Finance**

**Huishan Wan, Ph.D., Assistant Professor of Accounting
Department of Accounting and Finance**

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

**Xiaoli (Charlie) Yuan, Ph.D., Assistant Professor of Accounting
Department of Accounting and Finance**

- 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. Accounting program is consistent with the University’s mission “*To provide an academically rich, multicultural learning experience that prepares all of its students to realize their goals, pursue meaningful lifework, and be socially responsible contributors to their communities, locally and globally*”. The M.S. Accounting program prepares accounting students to realize their goals of being accounting professionals and to pursue meaningful lifework in public accounting, industry and government, and be socially responsible contributors to their communities, locally and globally. The M.S. Accounting program prepares the workforce of the 21st century.

CBE had an MBA program with accounting option in the past. In the recent MBA program revision made during the academic year 2007-2008 CBE will no longer offer the accounting option in the MBA program. Therefore the M.S. Accounting program will not impede any existing academic programs.

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

CBE-CC, CIC, CAPR, Executive Committee of the Senate and the Senate

- 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 Master of Science in Accounting will provide students with an in-depth, working knowledge of advanced accounting issues and emerging technologies that are most relevant in today’s business environment. Students will be able to succeed in a wide range of professional accounting careers in public accounting, industry and government in today’s highly competitive, global, and regulated environment.

The M.S. Accounting program is a cohort-based one year program requiring 45 units to complete. This program includes ten required courses, one elective course and one capstone project to satisfy the culminating experience requirement.

Purpose

The College of Business and Economics had an MBA program with an accounting option that graduated about 35-50 students each year for the past 20+ years. This program was discontinued in the MBA revision in 2008 leaving students no opportunity for an advanced study in accounting. Offering the MS Accounting program will fill the gap and enables accounting students to continue an advanced study in accounting.

Due to the passing of the Sarbanes-Oxley Act in 2002, the Congress mandated more strict financial reporting requirements on U.S. companies. The Securities and Exchange Commission (SEC) has always required US public companies to use U.S. generally accepted accounting principles (GAAP) for reporting their financial statements. In 2008 the SEC is moving towards allowing US listed companies to report their financial statements using International Financial Reporting Standards (IFRS) which are adopted by many countries already. The SEC is also promoting the use of the "Interactive data," technically known as XBRL which is becoming the global language standard for financial reporting. The rapid development and growing adoption of integrated financial reporting systems are also changing company's financial reporting process and business operations. These developments in recent years have created huge demand for accountants and the need for current accounting professionals to update their knowledge in all areas of accounting. The purpose of the M.S. Accounting program is to provide up-to-date specialized knowledge in accounting and technologies to enable students 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. Accounting program to replace the MBA program with accounting option will show our commitment to educate future accounting students to meet the needs of the accounting profession in the Bay Area. This will complement our undergraduate accounting program and strengthen our department's reputation in the community.
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 internship 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. Accounting program features the latest developments and practices in accounting information technology.
5. M.S. Accounting program features regulatory and financial reporting requirements for special industries including financial institutions, health care, real estate, oil and gas, environment and high-technology firms.
6. M.S. Accounting program features international developments in financial reporting, including application of International Financial Reporting Standards.
7. M.S. Accounting program will provide students with sufficient course units (32 prerequisite course units and 45 required M.S. Accounting program units for a total of 77 units) to meet California's education qualification of 36 accounting, 36 business units, and the 150 hour (225 hours in a quarter system) education requirement needed in several states to sit for the CPA exam.
8. M.S. Accounting 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 if they have an undergraduate option in accounting.
10. Students will acquire knowledge in all areas of accounting (advanced financial, managerial, auditing, international accounting, AIS; Oracle financial reporting system; accounting theory; and financial statement analysis) to be able to succeed in a wide range of professional accounting careers in public, corporate or government positions.

Fit with Institutional Mission

The M.S. Accounting program is consistent with the University's mission to prepare all of its accounting students to realize their goals of being accounting professionals and to pursue meaningful lifework in public accounting, industry and government, and be socially responsible contributors to their communities, locally and globally. The M.S. Accounting program prepares the workforce needed for the 21st century.

The M.S. Accounting 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, global environment.

Justification for Offering the Program at This Time

The accounting profession is facing unprecedented regulatory changes and increasing technological requirements. CPA firms demand more skills from accounting graduates and many positions require master level students. The knowledge and skills required to enter into the accounting profession is also much higher. These changes create a large demand for accounting graduates with a masters degree today.

In the past we had an MBA program with an option in accounting. Starting Fall 2009, we will no longer offer the MBA program with the accounting option to meet the demand for the advanced degree in accounting. It is critical that we offer the M.S. Accounting program to continue educating accounting students to meet the demand for accounting graduates with an advanced degree.

Program Design

See section 4 Curriculum and Appendix 1 Summary of M.S. Accounting program

Target Population

Target student population includes:

1. CSUEB or other university undergraduate students in their senior year with an accounting option or students who have completed a baccalaureate degree from an accredited college or university with an option in accounting. These students will be able to complete the accounting program in one year (four quarters).
2. CSUEB or other university undergraduate students in their senior year with a business major or students who have completed a baccalaureate degree from an accredited college or university with a business major. These students will be able to complete the M.S. Accounting program with one year study plus five additional prerequisite accounting courses.
3. CSUEB or other university undergraduate students in their senior year with a non-business major or students who have completed a baccalaureate degree from an accredited college or university with a non business major. These students will be able to complete the M.S. Accounting program with one year study plus eight additional prerequisite courses.
4. Returning accounting or business professionals who would like to pursue an advanced degree in accounting.

5. Foreign students who have completed a baccalaureate degree from an accredited college or university.

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.
- b. 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 Master of Science in Accounting is a cohort based one year program requiring a total of 45 units to complete. The program has ten required courses, one elective course and a capstone project.

The Master of Science in Accounting will provide students with an in-depth, working knowledge of advanced accounting issues and emerging technologies that are most relevant in today's business environment. Students will be able to succeed in a wide range of professional accounting careers in public accounting, industry and government in today's highly competitive, global, and regulated environment.

The objectives of the program include developing sound theoretical understanding and the technical, analytical and communication skills that are required to succeed in the accounting profession. The program employs a rigorous case analysis and project approach that requires students to exercise their analytical and technical abilities to apply their knowledge to solve business problems.

Graduates of the program will satisfy the California education requirements for the CPA examination and the 150 hours (225 quarter hours) requirement for other states; be committed to professional and career development beyond their formal education into the highest executive levels of the selected area; be capable of becoming leaders who exhibit high standards of ethical conduct within the profession.

Students may apply to the M.S. Accounting program during their senior year or after completing a baccalaureate degree from an accredited college or university. Students with any undergraduate major can apply (an undergraduate accounting or business major is not necessary). Work

experience is desirable, but not required. Accounting graduates and graduates in other disciplines who have completed the required accounting and business prerequisite courses may complete their degree in one year (four quarters) with a total of 45 units.

Degree Requirements

The M.S. Accounting program includes ten required courses, one elective course and a capstone project. The required courses will provide students in-depth knowledge in different areas of accounting including accounting theory, cost management, international accounting, auditing, accounting information system, tax, accounting for special industries, consolidations, government accounting and financial statement analysis and valuation. The program helps students satisfy the education requirements for the CPA exam.

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 Requirements

1. Students must hold a baccalaureate degree from an accredited college or university
2. Students must have a grade point average of 2.75 or better over the last 90 quarter units of their undergraduate program. A student who does not meet the grade point requirements may be considered at the discretion of the department pending receipt of other evidence of the student's academic achievement.
3. Students must satisfy one of the following two requirements: (1) have a Graduate Management Admissions Test (GMAT) score of 500 or better (2) have passed the U.S. C.P.A. Examination.
4. Foreign students must have a TOEFL score of 550 (paper-based, 213 (computer-based), 79 (internet-based) or IELTS score of 6.5 or better.

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”)

For 4a and 4b, see Appendix 2 for a complete M.S. Accounting Assessment Plan including program objectives and assessment, student learning objectives and assessment, and rubrics for assessment.

The program objectives and assessment and the student learning objectives and assessment are presented below.

Program Objectives (POs) and Assessment

1. The Master of Science in Accounting provides an in-depth study of important topics in accounting theory and practice.
 - *Assessment:* A survey twice every five years to current students.
2. The Master of Science in Accounting will enable students to satisfy educational requirements for the CPA examination.
 - *Assessment:* Verify curriculum with the CPA education requirements every year.
3. The Master of Science in Accounting will enable students to succeed in a wide range of professional accounting careers in public accounting, industry, government and nonprofit organizations. At least 80% of graduates will obtain employment in public accounting, industry, government or nonprofit organizations within 3 years after graduation.
 - *Assessment:* A survey once every five years to alumni.

Student Learning Objectives (SLOs) and Assessment

1. Students will be able to demonstrate an understanding of advanced accounting issues and financial statement analysis and apply the analysis for business valuations according to accounting theories.
 - *Assessment:* Rubric-guided assessment administered in at least one section of ACCT 6560 each year will determine if students are proficient in their knowledge of advanced accounting issues, financial statement analysis and their application of the analysis for business valuations.
 2. Students will demonstrate an understanding of strategic cost management issues and be able to analyze and solve cost management problems.
 - *Assessment:* Rubric-guided assessment administered in at least one section of ACCT 6520 each year will determine if students are proficient in their knowledge of strategic cost management issues and their ability to analyze and solve cost management problems.
 3. Students will be able to use technologies for financial decisions and reporting.
 - *Assessment:* Rubric-guided assessment administered in at least one section of ACCT 6550 each year will determine if students are proficient in their use of technologies for financial decisions and reporting.
 4. Students will be able to identify and analyze international financial reporting issues and apply appropriate accounting treatments.
 - *Assessment:* Rubric-guided assessment administered in at least one section of ACCT 6580 each year will determine if students are proficient in identifying and analyzing international financial reporting issues and in applying appropriate accounting treatments.
- c. Total number of units required for the major.

Prerequisites: 0-32 units
Program courses: 45 units
Total 45-77 units

The M.S. Accounting program requires eight prerequisite courses. If students have taken the prerequisite courses during their undergraduate study, they can waive the prerequisite courses. The number of prerequisite courses students need to take depends on how many prerequisite courses they have taken during their undergraduate study. The total units they have to take may be zero (students are waived of all prerequisite courses) to 32 units (students have not taken any prerequisite courses).

If a student has an undergraduate major in business with an accounting option, he/she may have fulfilled all the prerequisite courses. These students may not need to take any prerequisite courses and can start the M.S. Accounting program right away. The prerequisite courses will be zero (0 units) for students with an undergraduate major in business with an accounting option and have taken all prerequisite courses in their undergraduate study.

If a student has an undergraduate major in business, he/she may have taken three of the prerequisite courses. These students may only need to take five prerequisite courses before starting the M.S. Accounting program. The prerequisite courses for students with an undergraduate major in business will be five (20 units).

If a student has a non-business undergraduate major, he/she may not have taken any of the prerequisite courses. These students may need to take all eight prerequisite courses before starting the M.S. Accounting program. The prerequisite courses for students with a non-business undergraduate major will be eight (32 units).

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

Not applicable– M.S. Accounting is a Master 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 do not find an appropriate CSU degree program code at: http://www.calstate.edu/app/documents/HEGIS-CIP2000_102406.xls, you can search CIP 2000 at <http://nces.ed.gov/pubs2002/cip2000/> to help identify the code that best matches the proposed curriculum.

Not applicable – no options or concentrations

- 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 complete summary of M.S. Accounting Program is presented in Appendix 1

Prerequisites (0-32 units) (These are waived if taken previously within the last seven years)

(Prerequisite courses can be satisfied by an undergraduate course with a grade “C-“ or better or, in some cases, a graduate course with a “B” or better. Courses must have been taken in the last seven years.)

1. ACCT 2251: Introduction to Financial Accounting (4) or
ACCT 6015: Financial Accounting (4)
(Prerequisite: satisfactory ELM score and Intermediate Algebra)
2. ACCT 2253: Introduction to Managerial Accounting (4) or
ACCT 6215: Managerial Accounting (4)
(Prerequisites: ACCT 2251 or ACCT 6015)
3. ACCT 3211: Intermediate Financial Accounting I (4)
(Prerequisite: ACCT 2251)
4. ACCT 3212: Intermediate Financial Accounting II (4)
(Prerequisite: ACCT 3211)
5. ACCT 4223: Business Law for Accountants (4)
6. ACCT 3170: Accounting Information Systems I (4)
(Prerequisite: PC Proficiency)
7. ACCT 4250: Auditing I (4)
(Prerequisite: ACCT 3212)
8. ECON 2301: Principles of Microeconomics (4) or
ECON 6215: Economics for Managers in a Global Economy (4)
(Prerequisite: Intermediate Algebra or satisfactory ELM score)

Required M.S. Accounting Program Courses (41 units)

1. ACCT 6510: Accounting Theory (4)
(Prerequisite: ACCT 3212)
2. ACCT 6520: Strategic Cost and Performance Management (4)
(Prerequisite: ACCT2253 or ACCT 6215)
3. ACCT 6530: Consolidations, Partnerships and Government Accounting (4)
(Prerequisite: ACCT 3212)
4. ACCT 6540: Financial Reporting for Special Industries (4)
(Prerequisite: ACCT 3212)
or
ACCT 6541: Healthcare Accounting (4)
(Prerequisite: ACCT 3212)
5. ACCT 6550: Advanced Accounting Information Systems
(Prerequisite: ACCT 3170)
6. ACCT 6202: Corporate Tax (4)
7. ACCT 6560: Financial Statement Analysis and Business Valuation (4)
(Prerequisite: ACCT 3212 or consent of instructor)
8. ACCT 6570: Financial Reporting Systems: Oracle Financial Applications I (4)
(Prerequisite: ACCT 2251 or ACCT 6015)
9. ACCT 6580: International Financial Reporting and Standards (4)
(Prerequisite: ACCT 3212)
10. ACCT 6590: Attestation and Information Systems Audit (4)
(Prerequisite: ACCT 4250)

11. 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.

A complete summary of the M.S. Accounting Program including elective courses is presented in Appendix 1.

Electives (4 units)

Undergraduate offerings

- **ACCT 4251: Auditing II (4)**
(Prerequisite: ACCT 4250)

Evaluation of information obtained to reach engagement conclusions. Reports required by GAS. Reports on: reviews and compiled financial statements, compliance with laws and regulations, agreed upon procedures, and the processing of transactions by service organizations.

- **ACCT 4252: Information Technology Audit (4)**
(Prerequisite: ACCT 3170 and ACCT 4250)

Topics include: the COBIT framework; audits of computerized information systems, the computer facility, the process of developing and implementing information systems, and XBRL; review of audit software.

- **ACCT 4170: Accounting Information Systems II (4)**
(Prerequisite: ACCT 3170)

Topics include concepts of REA data modeling in the design of an accounting information system, advanced Access queries for financial and managerial decision-makings, introduction to the Oracle database for financial reporting, fundamentals of global financial reporting language XBRL.

- **ACCT 4911 Ethics, Regulation and Financial Statement Fraud (4)**
(Prerequisite: ACCT 2251)

Graduate offerings

- Any Graduate Accounting Courses not taken as the required courses.
- Any Graduate Finance Courses.
- MKTG 6120: Managerial Communication (4)
(Prerequisite: All CBE and University proficiencies, including the UWSR, and all MBA preparatory courses.)
- MGMT 6155: Applied Project Management (4)
(Prerequisites: All MBA fundamental courses and MGMT 6220)
- MGMT 6560: High Performance Management (4)

(Prerequisites: All MBA fundamental courses)

- h. 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.

Graduate-level Offerings:

1. ACCT 6530: Consolidations, Partnerships and Government Accounting (4) (CONSOL PARTNER & GOVT ACCTG)

Accounting for business combinations, consolidations, intercompany transactions, reorganization and foreign currency translation of subsidiaries; partnership formation, operation, ownership changes and liquidation; governmental and nonprofit budgeting and fund accounting, and financial statement presentation. Prerequisite: ACCT 3212.

2. ACCT 6540: Financial Reporting for Special Industries (4) (FIN REPORTING FOR SPECIAL IND)

In-depth study of financial reporting standards and accounting issues for banking and financial institutions and other topics for special industries including real estate, environmental and oil and gas accounting, accounting for high-tech firms and wine industries. Prerequisite: ACCT 3212.

ACCT 6541: Healthcare Accounting (HEALTHCARE ACCOUNTING) (4)

In-depth study of financial reporting standards and accounting and cost management issues for healthcare organizations such as hospitals, medical centers, nursing homes, and health insurance companies. Prerequisite: ACCT 3212.

3. ACCT 6550: Advanced Accounting Information Systems (4) (ADV ACCTG INFORMATION SYSTEMS)

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.

4. ACCT 6580: International Financial Reporting and Standards (4) (INTL FIN REPORTING & STANDARDS)

Focus on international financial reporting standards and their applications, and the discussion of environmental dimensions influencing accounting development, comparative financial statement analysis across countries, and other accounting issues associated with multinational corporations. Prerequisite: ACCT 3212.

5. ACCT 6590: Attestation and Information Systems Audit (4) (ATTESTATION & INFO SYSTEM AUDIT)

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.

6. ACCT 6899: Project (1) (PROJECT)

If used for the MS Accounting, 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.

If used for the MS Tax, development and writing of a research paper relevant to taxation. Supervision by a tax faculty required. Prerequisite: "Conditionally Classified Graduate" standing.

- 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. Accounting program a cohort based one year program starting fall 2009. Students who do not have the prerequisite courses will be required to take an additional eight prerequisite courses prior to starting the M.S. Accounting program courses.

Proposed Course-Offering Plan for Prerequisite Courses

Students can take the existing undergraduate courses for prerequisite courses. The prerequisite courses can be taken in three quarters as follows:

Fall Quarter 2009: ACCT 2251 (staff, this course is offered every quarter) or
 ACCT 6015 (staff, this course is offered every quarter)
 ECON 2301 (staff, this course is offered every quarter) or
 ECON 6215 (staff, this course is offered every quarter)
 ACCT4223 (staff)

Winter Quarter 2010: ACCT 2253 (Jan, Satin, this course is offered every quarter) or
 ACCT 6215 (staff, this course is offered every quarter)
 ACCT 3211 (Satin, Shima, this course is offered every quarter)

Spring Quarter 2010: ACCT 3212 (Jan, Yang, this course is offered every quarter)
 ACCT 3170 (Tan, Duncan, this course is offered every quarter)

Summer Quarter 2010: ACCT4250 (Tan, this course is offered every quarter)

A proposed course offering plan for the eight prerequisite courses is summarized in the following table:

	Prerequisites		
Fall Quarter	ACCT2251/ACCT6015 (staff)	ECON2301/ECON6215 (staff)	ACCT4223 (staff)
Winter Quarter	ACCT3211 (Satin, Shima)	ACCT2253/ACCT6215 (Jan, Satin)	
Spring Quarter	ACCT3212 (Jan, Yang)	ACCT3170 (Tan, Duncan)	
Summer Quarter	ACCT4250 (Tan)		

Proposed Course-Offering Plan for M.S. Accounting Program Graduate Courses

The M.S. Accounting program graduate courses will be offered in four consecutive quarters starting fall 2009 to enable students to complete the program in one year. The 12 required and elective courses will be offered in the following order in a sequence of four quarters.

- Fall Quarter 2009: ACCT 6510 (Mangold, Satin, Wan or Yang)
ACCT 6520 (Mangold, Satin, or Wan)
ACCT 6530 (Satin, Yang)
- Winter Quarter 2010: ACCT 6540 or ACCT 6541 (Mangold, Wan, or Yang)
ACCT 6550 (Tan)
ACCT 6202 (Yuan)
- Spring Quarter 2010: ACCT 6560 (Mangold, Satin, Jan, or Shima)
ACCT 6570 (Mangold or Tan)
ACCT 6580 (Shima, Yang or Wan)
- Summer Quarter 2010: ACCT 6899 (Mangold)
ACCT 6590 (Tan)
Elective (faculty who teach the elective courses)

Graduate Classes			
Fall Quarter 2009	ACCT 6510 (Mangold, Satin, Wan or Yang)	ACCT 6520 (Mangold, Satin, or Wan)	ACCT 6530 (Satin, Yang)
Winter Quarter 2010	ACCT 6540 or ACCT 6541 (Mangold, Wan, or Yang)	ACCT 6550 (Tan)	ACCT6202 (Yuan)
Spring Quarter 2010	ACCT 6560 (Mangold, Satin, Jan or Shima)	ACCT 6570 (Mangold or Tan)	ACCT 6580 (Shima, Yang or Wan)
Summer Quarter 2010	ACCT 6899 (Mangold)	ACCT 6590 (Tan)	Elective (Faculty)

We expect the above to be the course offering pattern every year for the first three years, although the faculty may rotate as shown in the chart. For the courses designated as taught by staff, various people teach and in some cases the accounting department does not have control of faculty as in the case of ECON2301 or ECON6215.

- 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. Accounting program requires a one-unit Capstone project that ties to ACCT 6560. In ACCT 6560 the students currently work on projects that take them through the financial statement analysis and valuation of an existing company. The Capstone project will build on that, requiring an extensive written original report that includes the significance, objectives, methodology, findings and conclusions regarding the firm.

k. Admission criteria, including prerequisite coursework.

Admission Criteria

1. Students must hold a baccalaureate degree from an accredited college or university
2. Students must have a grade point average of 2.75 or better over the last 90 quarter units of their undergraduate program. A student who does not meet the grade point requirements may be considered at the discretion of the department pending receipt of other evidence of the student's academic achievement.
3. Students must satisfy one of the following two requirements: (1) have a Graduate Management Admissions Test (GMAT) score of 500 or better, or (2) have passed the U.S. C.P.A. Examination.
4. Foreign students must have a TOEFL score of 550 or better.

Students entering the program must also satisfy the following:

Proficiency Requirements

Required before any M.S. Accounting program courses can begin

1. University Writing Skill Requirement
2. Must have a course in:
Statistics (at CSUEB, either STAT 1000 or STAT 2010)
Intermediate/College Algebra (at CSUEB, Math 1130)

Prerequisites: may be completed prior to or after admission to the program, and include, as described in section 4f above:

Prerequisites (0-32 Units)

(Prerequisite courses can be satisfied by an undergraduate course with a grade of "C-" or better or, in some cases, a graduate course with a "B" or better. Courses must have been taken in the last seven years.)

1. ACCT 2251: Introduction to Financial Accounting (4) or
ACCT 6015: Financial Accounting (4)
 2. ACCT 2253: Introduction to Managerial Accounting (4) or
ACCT 6215: Managerial Accounting (4)
 3. ACCT 3211: Intermediate Financial Accounting I (4)
 4. ACCT 3212: Intermediate Financial Accounting II (4)
 5. ACCT 4223: Business Law for Accountants (4)
 6. ACCT 3170: Accounting Information Systems I (4)
 7. ACCT 4250: Auditing I (4)
 8. ECON 2301: Principles of Microeconomics (4) or
ECON 6215: Economics for Managers in a Global Economy (4)
1. Criteria for student continuation in the program.

Students must maintain a 3.0 grade point average for continuation in the program.

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

Not applicable– Master program.

- n. If there is a [Lower-Division Transfer Pattern](http://www.calstate.edu/AcadAff/ldtp.shtml) (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>

Not Applicable.

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

Advising roadmaps will be developed for the M.S. Accounting program.

A faculty from the Department of Accounting and Finance will be a graduate advisor advising the students regarding course work in M.S. Accounting program.

The office of the Director of Graduate Programs in the College of Business and Economics also provides advising to students regarding the M.S. Accounting program.

- p. Provision for meeting accreditation requirements, if applicable, and anticipated date of accreditation request (including the WASC Substantive Change process).

College of Business and Economics programs are currently accredited by the AACSB.

No WASC Substantive Change is required.

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.

The proposed program is currently an option in the MBA that is accredited by AACSB.

The M.S. Accounting 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.

The committee researched the M.S./M.A. programs for the following universities:

1. All 23 CSU campuses
2. All Neighboring institutions

- Bay Area private institutions:

Dominican University of California, Golden Gate University, John F. Kennedy University, Notre Dame de Namur University, Mills College, Saint Mary’s College of California, Santa Clara University, University of Phoenix and University of San Francisco.

- Bay Area research universities:

Stanford University, University of California, Berkeley, University of California, Berkeley and Columbia program, University of California Davis.

3. Eleven Other US University M.S./M.A. Accounting programs including several well-known MA Accounting programs in the U.S.

Arizona State University, Brigham Young University, Kennesaw University, University of Illinois, Urban Champaign, University of Michigan, University of North Florida, University of San Diego, University of Southern California, University of Texas, Austin, University of Hawaii, and University of South Utah. The detailed program requirements for the first nine M.S./M.A. programs are summarized in Appendix 3.

In the following sections we present our findings of the CSU campuses and neighboring public and private institutions that offer M.S. Accounting programs or MBA programs with an emphasis or concentration in accounting.

California State University campuses currently offer a Master of Science in Accounting program: (See Appendix 4 for detailed requirements of these MS programs)

- CSU Fresno
- CSU Fullerton
- CSU Los Angeles
- Sacramento State University
- San Diego State University
- San Jose State University

Neighboring institutions (public or private) currently offer a Master of Science in Accounting program: (See Appendix 4 for detailed requirements of these MS programs)

- Golden Gate University

There are other California State University campuses and neighboring institutions that offer MBA programs with an option in accounting or M.S. Taxation.

California State University campuses currently offer the MBA with a concentration in Accounting or M.S. Taxation:

- CSU Chico (MBA with Accounting emphasis)
- San Francisco State University (MBA with accounting emphasis)
- California Polytechnic State University, San Luis Obispo (M.S. Accounting – Taxation)
- CSU Northridge (M.S. Taxation)
- CSU San Bernardino (MBA with concentration in accounting)

Neighboring institutions (public or private) currently offer the MBA with a concentration in Accounting:

- Santa Clara University
- University of California, Davis

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

First, the Master of Science in accounting program differs from a Master of Business Administration program with a concentration in accounting or a Master of Science in taxation program. MBA programs are offered to those who seek to advance their careers with a broader set of management courses. The MBA program with an Accounting concentration only offers a few required accounting courses. The M.S. Taxation program offers specialized courses in taxation to prepare students for a career in tax.

The Master of Science in accounting 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 give students more choices in their area of specialization within the accounting field.

We will focus on the differences between our M.S. Accounting program and other CSUs and neighboring institutions offering an M.S. Accounting program only. The distinguishing features of the proposed program are three-fold. The special features of our curriculum are:

- i. Latest developments and practices in accounting information systems and audit. For example, we offer a course on financial reporting system using

Oracle financial applications, a top US provider for enterprise resource planning systems including financial reporting systems. In addition, we also offer courses that emphasize information-technology audit, XBRL and accounting information systems.

- ii. Regulatory and reporting requirements for special industries, such as financial institutions, health care, real estate, environmental, oil and gas, and high-technology. These courses are designed to provide students the knowledge of accounting issues affecting these industries.
- iii. International developments in financial reporting, including application of International Financial Reporting Standards. The Securities and Exchange Commission is moving rapidly towards implementing and allowing international accounting standards in our domestic exchange listing. Therefore, learning the application of International Financial Reporting Standards will prepare students well to work in this global environment.

In addition, the proposed program is designed to meet the needs of accounting students by satisfying the educational requirements of the CPA examination and 150 hours of requirements, providing a broader set of courses to expand their existing skill set, and the close proximity and interaction with the business community in the Bay Area. Lastly, this program will complement our undergraduate program, which is well recognized in the business community.

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

The College of Business and Economics did offer a Master of Business Administration with an accounting option up through Summer 2008. The revised MBA program no longer offers an accounting option. The CBE currently also offers a Master of Science in Taxation. However, the purpose of the M.S. Taxation is to prepare students to become tax professionals, and it specializes in a narrower area of accounting.

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

Our committee informally surveyed the current MBA accounting students enrolled in our graduate accounting courses and other potential MBA accounting students taking the undergraduate accounting courses during the spring and summer quarters. Our current students' feedback are positive for the change from the MBA Accounting option to the M.S. Accounting program.

Our committee also consulted with several major employers of our CSUEB accounting students to ask for their comments and feedback on our M.S. Accounting program. The major employers of our accounting graduates include major CPA firms, large regional and local CPA firms, corporations and government organizations.

Their feedback was positive indicating that the program will meet the needs of the accounting community particularly in light of the discontinuance of the MBA program with Accounting option.

- e. Applicable workforce demand projections and other relevant data.

Recent surveys indicate that there is a large demand for accounting professionals with an advanced degree. 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.

Robert Half International published an article in the Journal of Accountancy (August 2007) describing how employers are offering generous compensation and progressive benefits to entice and keep top accounting talents. The same article highlighted the fact that The U.S. Department of Labor's Bureau of Labor Statistics (BLS) anticipates employment for accountants to grow by at least 22% between 2004 and 2014.

Boone et. al. (2006), published an article in the Journal of Accounting Education exploring the average CPA examination passing rates of 43,711 first time candidates from 520 accounting programs given in 1998 and 1999. Boone et. al. (2006) found that candidates from AACSB accredited schools, candidates with advanced degrees, and candidates who attended schools located in jurisdictions with the 150-hour requirement have higher average passing rates.

Despite the weak economy, a recent article written by Josee Rose published in The Wall Street Journal (Eastern edition Feb 6, 2008) reported that the Big Four accounting firms plan to hire the same number or more of interns and entry level employees for 2008 as they did last year.

According to the most recent Robert Half International Financial Hiring Index, as reported by PRNewswire (June 3, 2008 San Francisco), the hiring of full time accounting and finance professionals in the San Francisco Bay Area is expected to increase in the future.

The Master of Science in Accounting at California State University East Bay will qualify students to meet the challenge of the rigorous CPA exams and address the needs of the Bay Area employers.

- 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

APP Resources Web <http://www.calstate.edu/app/resources.shtml>

[US Department of Labor, Bureau of Labor Statistics](#)

[California Labor Market Information](#)

[Labor Forecast](#)

Sarbanes-Oxley Act (SOX) 2002, which applies to publicly held companies and their auditors, is intended to prevent financial statement fraud, to increase the transparency of financial statements, and to provide protection to investors. According to Kramer et al (2005), published in the Journal of Accountancy, as a result of the SOX, entry level CPAs are now not only expected to have the technical ability to do their job, but also have communication and computer skills. The proposed Master of Science in Accounting will help prospective graduate students to be knowledgeable of the latest accounting and auditing standards, to be proficient in applying accounting knowledge to solve accounting problems, to understand accounting issues for special industries, to be able to design and use accounting information systems, and be able to communicate effectively and professionally.

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.

Numerous published articles and statistics have pointed out the fact that there is compelling evidence of student interest in enrolling in the Master of Science in Accounting. According to Job Outlook 2005 survey, conducted by the National Association of Colleges and Employers, accounting is the most in-demand major on college campuses. The Wall Street Journal reported that the University of Michigan saw a 76 percent increase in accounting master’s students between 2002 and 2005.

An article published by Tom Locke in the East Bay Business Times (September 24, 2004) described that students are aware of the demand for accountants as a result of SOX 2002. Student interest in accounting has risen partly due to publicity about accounting scandals. According to the AICPA, the number of high school and college students planning to major in accounting increased five times from 2000 to 2005.

A report published by the AICPA (2005) titled “The Supply of Accounting Graduates And the Demand For Public Accounting Recruits - 2005 For Academic Year 2003-2004.” highlighted the increase in enrollment of graduate students in accounting and the demand for accounting graduates with an advanced degree. According to the report (page 1), during the 2003-04 academic year “forty thousand four hundred students were awarded Bachelor’s degrees in Accounting and 13,300 were awarded Master’s degrees. Compared to 2002-2003, the number of Bachelor’s degree recipients increased 9% and the number of Master degrees awarded increased 5.4%.” “A majority of Master’s degree recipients (53%) went into public accounting. These proportions are similar to the placement of 2002-03 degree recipients.” “In 2004, there was a 17% increase in the number of new accounting graduate hires by the public accounting firms compared to 2003. The number of Bachelor’s hired increased 13% to 15,000 and Master’s hires increased 33% to 4,700” (page 2).

Accounting Degrees Awarded by AACSB-Accredited Accounting Program

Year	Number of AACSB-Accredited Accounting Program	Bachelor’s	MBA in Accounting	Master in Accounting
1999-00	140	15,750	355	4,585
2000-01	147	15,815	505	4,585
2001-02	158	16,895	605	6,475
2002-03	162	19,925	475	7,645
2003-04	163	22,805	750	9,460

Source: AICPA report (2005)

Accounting Degrees Awarded by AACSB-and ACBSP Accredited Business Administration Programs
(including AACSB-Accredited Accounting Programs)

Year	Number of AACSB-and ACBSP Accredited Accounting Program	Bachelor's	Master's	Total
1999-00	461	28,070	7,260	35,330
2000-01	479	28,715	7,235	35,410
2001-02	494	27,880	9,170	37,050
2002-03	504	30,590	11,905	42,495
2003-04	501	33,120	12,635	45,755

Source: AICPA report (2005)

New Accounting Graduates
From Other Business Administration Programs (non AACSB school programs)

Year	Number of Other Business Administration Programs	Bachelor's	Master's	Total
1999-00	395	9,045	720	9,765
2000-01	378	9,680	1,465	11,145
2001-02	355	7,115	530	7,645
2002-03	337	6,420	750	7,175
2003-04	330	7,300	705	8,005

Source: AICPA report (2005)

New Accounting Graduates With Master's Degrees By Geographic Region

Year	Eastern	North Central	Southern	Pacific
1999-00	1,825	1,160	3,100	1,900
2000-01	1,870	2,180	3,455	1,195
2001-02	2,275	2,325	3,705	1,395
2002-03	2,475	3,285	5,335	1,560
2003-04	1,825	3,850	6,020	1,645

Source: AICPA report (2005)

The above tables show two distinctive facts (during 1999 to 2004):

- 1) New accounting graduates with Master's Degrees are on the rise indicating greater student demand for an advanced degree in accounting, and
- 2) The Pacific region is producing the least amount of new accounting graduates with Master's Degrees compared to other regions, which means an opportunity for California State University East Bay to serve the needs of the Pacific region by offering the Master of Science in Accounting.

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 accounting students. Further, past enrollment numbers for the Master of Business Administration accounting option provides evidence that there is consistent demand throughout the past 30 years for the advanced accounting degree such as the M.S. Accounting program. Our former MBA program with accounting option graduates 40 - 50 students on average each year.

FTES Enrollment Table
 California State University East Bay
 Term Full Time Equivalent Student Credit Units Generated By College and Discipline
 Fall 2002, 2003, 2004 2005 and 2006

		Fall 2002 FTES	Fall 2003 FTES	Fall 2004 FTES	Fall 2005 FTES	Fall 2006 FTES
College of Business and Economics	ACCT	433.7	445.2	406.90	400.8	360.3
	CIS	177.9	155.7	109.0	79.3	98.9
	ECON	360.8	347.60	324.50	273.3	220.3
	ENTR					
	FIN	246.8	222.9	249.1	215.2	216.8
	MGMT	915.4	863.3	846.0	813.8	749.0
	MKTG	302.5	293.1	337.10	297.60	305.6
	TC	105.0	50.7	16.1	17.9	14.4
	College Total	2,542.1	2,378.4	2,309.9	2,114.90	1,992.7

Source: CSU Academic Planning Data Base (APDB), Section Master File (BKPD SMF) and Faculty Master File (BKPD, FMF).

FTES Enrollment Table
 California State University East Bay
 Term Full Time Equivalent Student Credit Units Generated By College and Discipline
 Fall 2002, 2003, 2004 2005 and 2006

		Fall 2002 FTES	Fall 2003 FTES	Fall 2004 FTES	Fall 2005 FTES	Fall 2006 FTES
College of Business and Economics	Lower	304.4	272.7	204.4	195.7	232.8
	Upper	1,779.7	1,665.9	1,681.8	1,529.3	1,419.5
	Graduate	458.1	439.8	42.7	389.90	340.4
	College Total	2,542.1	2,378.4	2,309.9	2,114.90	1,992.7

Source: CSU Academic Planning Data Base (APDB), Section Master File (BKPD SMF) and Faculty Master File (BKPD, FMF).

d. Professional uses of the proposed degree program.

The proposed 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.

Placement of New Accounting Graduates With Master's Degrees
By Geographic Region 2003-2004

	Eastern (%)	North Central (%)	Southern (%)	Pacific (%)
Public Accounting	33	62	46	67
Business/Industry	26	9	16	13
Government	2	2	2	4
Non-profit	1	1		1
Other areas		6		3
Graduate school		2	1	2
Unknown	38	18	35	10

Source: AICPA report (2005)

- 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.

Number of Majors:

The Year of initiation: 30-50.

After three years: 50-100 students enrolled per year.

After five years: 100-150 students enrolled per year.

Number of Graduates:

The Year of Initiation: 0

(the program requires students to complete one to two years of courses, depending on whether the candidates fulfill the prerequisite requirements, to graduate).

Number of graduates after one year: 30 – 50.

Number of graduates after three years: 50 – 100 per year.

Number of graduates after five years: 100- 150 per year.

Impact on CBE Enrollment

Assuming one cohort in Fall 2009,

50 Students enrolled directly in the M.S. Accounting program with undergraduate accounting option

$$50 \times 45 \text{ units} = 2,250 \text{ SCUs}$$

50 Students enrolled in the prerequisite courses

$$50 \times 20 \text{ units} = 1,000 \text{ SCUs}$$

Total increase in SCUs = 3,250 SCUs

We may enroll multiple cohorts if there is a demand.

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)

Detailed faculty curriculum vitas are provided in Appendix 6.

Professors (in alphabetical order)

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

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

Diane Satin, Professor, Department of Accounting and Finance

Ph.D., Business Administration, Walter A. Haas School of Business, University of California, Berkeley, Spring, 1992
M.B.A. Concentration in Accounting, Graduate School of Business, Bloomington, Indiana University, May, 1980,
B.A., English, Rice University, Houston, May, 1976

Assistant Professors (in alphabetical order)

John K. Tan, Assistant Professor, Department of Accounting and Finance

Ph.D. Accounting, University of South Florida, July 2008
M.B.A. University of Hawaii at Manoa, May 2001
B.S. Hawaii Pacific University, August 1999

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

Huishan Wan, Assistant Professor, Department of Accounting and Finance

Ph.D. Accounting / Minor: Finance, University of Iowa, May 2007

M.A.C.C. Accounting, University of Hawaii at Manoa, May 1998

B.A. Accounting and Economics, Changsha Dianli University, PRC, June 1995

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

Xiaoli (Charlie) Yuan, Assistant Professor, Department of Accounting and Finance

Ph.D. Accounting, Florida International University, 2008

M.S. Accounting, University of Illinois at Urbana-Champaign, 2004

M.B.A. Finance, Xiamen University, China, 2003

B.A. Economics, Changchun Taxation College, China, 1999

- 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).

Please see Library report in Appendix 5.

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

The College of Business and Economics has the latest state of the art of computer laboratories. The Valley Business Technology building has computer laboratories including one that can house 65 students, and a mass lecture hall for functions linking graduate students with Bay Area business leaders. The Accounting and Finance Department has uniquely developed courses to teach students with the latest accounting software technology by hosting a separate server of data base for teaching purposes. CBE has the latest Oracle application software provided by Oracle and has an Oracle system administrator. CBE labs are also equipped with other accounting software. With the availability of computer laboratories within the VBT building and the required software, faculties can teach graduate courses, in the computer laboratories, and deliver examinations through Blackboard.

**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.

Faculty resources will be moved from the MBA Option in Accounting to the M.S. Accounting. No additional faculty or staff support positions will be needed to support the proposed program.

- 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.

None needed.

- 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.

None needed.

- c. 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.

Submit completed proposal packages to:

APP@calstate.edu and

Academic Program Planning
CSU Office of the Chancellor
401 Golden Shore
Long Beach, CA 90802-4210

Contact Academic Program Planning

Dr. Christine Hanson
Interim Dean
Academic Program Planning

Phone (562) 951-4672

Fax (562) 951-4982

chanson@calstate.edu

Ms. Norma Warren
Academic Programs

Phone (562) 951-4722

Fax (562) 951-4982

nwarren@calstate.edu

Academic Program Planning is on the Web <http://www.calstate.edu/APP/>

Contact Extended Education

Dr. Edward McAleer
State University Dean, Extended Education

Phone (562) 951-4795

Fax (562) 951-4982

emcaleer@calstate.edu

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**California State University, East Bay
College of Business and Economics
Department of Accounting and Finance
M.S. Accounting Program**

M.S. Accounting Program is a cohort based one year program.

Program Structure

Proficiencies	
Prerequisites	0-32 units
MS Program	
Required Coursework	40 units
Elective	4 units
Capstone	<u>1 units</u>
<i>Total</i>	<u>45 units</u>

Admission Criteria

1. Must hold a baccalaureate degree from an accredited college or university
2. Must have a grade point average of 2.75 or better over the last 90 quarter units of their undergraduate program.
A student who does not meet the grade point requirements may be considered at the discretion of the department pending receipt of other evidence of the student's academic achievement.
3. Must satisfy one of the following two requirements: (1) have a Graduate Management Admissions Test (GMAT) score of 500 or better, or (2) have passed the U.S. C.P.A. Examination.
4. Foreign students must have a TOEFL score of 550 or better.

Proficiency Requirements

(required before any M.S. Accounting program courses can begin)

1. University Writing Skill Requirement
2. Must have a course in:
 - Statistics (at CSUEB, either STAT 1000 or STAT 2010)
 - Intermediate/College Algebra (at CSUEB, Math 1130)

Prerequisites (0-32 Units)

(Prerequisite courses can be satisfied by an undergraduate course with a grade “C-“ or better or, in some cases, a graduate course with a “B” or better. Courses must have been taken in the last seven years.)

1. ACCT 2251: Introduction to Financial Accounting (4) or
ACCT 6015: Financial Accounting (4)
2. ACCT 2253: Introduction to Managerial Accounting (4) or
ACCT 6215: Managerial Accounting (4)
3. ACCT 3211: Intermediate Financial Accounting I (4)
4. ACCT 3212: Intermediate Financial Accounting II (4)
5. ACCT 4223: Business Law for Accountants (4)
6. ACCT 3170: Accounting Information Systems I (4)
7. ACCT 4250: Auditing I (4)
8. ECON 2301: Principles of Microeconomics (4) or
ECON 6215: Economics for Managers in a Global Economy (4)

M.S. Accounting Program (45 units)

MS Accounting students need to maintain a grade point average of “B” or better.

Required Courses (40 Units)

1. ACCT 6510: Accounting Theory (4)
2. ACCT 6520: Strategic Cost and Performance Management (4)
3. ACCT 6530: Consolidations, Partnerships and Government Accounting (4)
4. ACCT 6540: Financial Reporting for Special Industries (4) or ACCT 6541: Healthcare Accounting (4)
5. ACCT 6550: Advanced Accounting Information Systems (4)
6. ACCT 6202: Corporate Tax (4)
7. ACCT 6560: Financial Statement Analysis and Business Valuation (4)
8. ACCT 6570: Financial Reporting Systems: Oracle Financial Applications I (4)
9. ACCT 6580: International Financial Reporting and Standards (4)
10. ACCT 6590: Attestation and Information Systems Audit (4)

Elective Courses (4 units)

Select one course from the following:

ACCT 4251: Auditing II (4)

ACCT 4252: Information Technology Audit (4)

ACCT 4170: Accounting Information Systems II (4)

ACCT 4911 Ethics, Regulation and Financial Statement Fraud (4)

Any Graduate Accounting Course, excluding ACCT 6015 and 6215, not taken as one of the required courses.

Any Graduate Finance Course.

MKTG 6120: Managerial Communication (4)

MGMT 6155: Applied Project Management (4)

MGMT 6560: High Performance Management (4)

Capstone (1 unit)

ACCT 6899: Project (1)

*Courses highlighted in blue color (in electronic file) are new courses that will be developed.

Prerequisite Courses (0-32 Units)

(Courses can be satisfied by courses taken in an undergraduate program or a graduate program with a grade of “C” or better)

ACCT 2251: Introduction to Financial Accounting (4)

Introduction to financial accounting concepts and procedures, interpretation and analysis of financial statements for operating, investing, and financing decision-making. 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). No credit given to those who have completed ACCT 2210.

Or

ACCT 6015: Financial Accounting (4)

This course focuses on financial reporting, analysis, interpretation, and decision-making for managers. Topics include constructing, analyzing and interpreting financial statements; analyzing transactions, reporting and analyzing operating income, operating assets, debt financing, owner financing, and off-balance-sheet financing. *Prerequisites: All CBE and University proficiencies, including the UWSR.*

ACCT 2253: Introduction to Managerial Accounting (4)

Use of accounting information for managerial decision-making in planning and control including cost classification; estimation and analysis; job-order, variable, and activity-based costing; cost-volume-profit and relevant cost analysis; profit planning; capital budgeting. Prerequisite: ACCT 2251.

Or

ACCT 6215: Managerial Accounting (4)

This course focuses on analyzing accounting information critical for managerial decision-making. Topics include cost estimation, cost-volume-profit analysis, product costing, activity-based costing and management, operational budgeting, capital budgeting decisions, pricing and target costing, performance evaluation, segment reporting, and balanced scorecard. *Prerequisites: All CBE and University proficiencies, including the UWSR, and all MBA preparatory courses.*

ACCT 3211: Intermediate Financial Accounting I (4)

First course in the intermediate financial accounting sequence. Topics include: conceptual framework for financial reporting and standard setting, accounting process, financial statements, and accounting for revenue recognition, cash, receivables and inventories. Prerequisite: ACCT 2251 or equivalent, with “C-“ grade or better.

ACCT 3212: Intermediate Financial Accounting II (4)

Second course in the intermediate financial accounting sequence. Topics include: time value of money, operational assets, current liabilities and contingencies, bonds and long-term notes, investments, derivatives and leases. Prerequisite: ACCT 3211 or equivalent, with “C-“ grade or better.

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 3170: Accounting Information Systems I (4)

The roles and responsibilities of business information systems within the IT function. Concepts covered: hardware, software, operating systems, database management systems, systems operation, disaster

recovery, business continuity, electronic commerce and information systems controls. Prerequisite: satisfying PC proficiency.

ACCT 4250: Auditing I

Topics include: nature and scope of engagement, audit planning, internal control in both manual and computerized environment, audit evidences, reports on audited financial statements and internal control, current announcements of the PCAOB, and the latest SAS. Prerequisite: Acct 3212.

ECON 2301: Principles of Microeconomics (4)

Basic micro-economic concepts; introductory analysis of the determination of prices and output in different market situations; public policy. Prerequisites: sophomore standing and either credit for intermediate algebra or satisfactory score on the Entry-Level Math (ELM) Test.

Or

ECON 6215: Economics for Managers in a Global Economy (4)

Economics for business managers – economic systems; supply, demand, prices and decision making in a global economy; interest rates and the value of currencies; the money supply process, business cycles, and inflation; market structures and production decisions; long-term economic growth determinants.

Prerequisites: All CBE and University proficiencies, including the UWSR, and all MBA preparatory courses.

M.S. Accounting Program

Required Courses

ACCT 6510: Accounting Theory (4) (ACCOUNTING THEORY)

Critical study of alternative accounting theories and their implications for accounting standard setting. Topics include information and decision theory, role of accounting in capital markets, information content of earnings, clean surplus theory, positive accounting theory, executive compensation, and earnings management. Prerequisite: ACCT 3212.

ACCT 6520: Strategic Cost and Performance Management (4) (STRAT COST & PERFORMANCE MGMT)

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.

ACCT 6530: Consolidations, Partnerships and Government Accounting (4) (CONSOL PARTNER & GOVT ACCTG)

Accounting for business combinations, consolidations, intercompany transactions, reorganization and foreign currency translation of subsidiaries; partnership formation, operation, ownership changes and liquidation; governmental and nonprofit budgeting and fund accounting, and financial statement presentation. Prerequisite: ACCT 3212.

ACCT 6540: Financial Reporting for Special Industries (4) (FIN REPORTING FOR SPECIAL IND)

In-depth study of financial reporting standards and accounting issues for banking and financial institutions and other topics for special industries including real estate, environmental and oil and gas accounting, accounting for high-tech firms and wine industries. Prerequisite: ACCT 3212.

ACCT 6541: Healthcare Accounting (4) (HEALTHCARE ACCOUNTING)

In-depth study of financial reporting standards and accounting and cost management issues for healthcare organizations such as hospitals, medical centers, nursing homes, and health insurance companies.

Prerequisite: ACCT 3212.

**ACCT 6550: Advanced Accounting Information Systems (4)
(ADVANCED ACCTG INFO SYSTEMS)**

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.

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. Not open to those with credit for ACCT 4220. Students in the M.S. Taxation or MBA (Taxation Option) have registration priority.

ACCT 6560: Financial Statement Analysis and Business Valuation (4) (FIN STATEMENT ANALY & VALUATION)

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. Prerequisite: ACCT 3212 or consent of instructor.

ACCT 6570: Financial Reporting Systems: Oracle Financial Applications I (4) (FIN REP SYS ORACLE FIN APP I)

Design and implementation of financial reporting systems using Oracle Financial Applications. Topics include system design and implementation for a company from financial reporting analysis, chart of accounts design, transaction processing to reports generation using Oracle General Ledger and Receivables systems. Prerequisite: ACCT 2251 or 6015.

ACCT 6580: International Financial Reporting and Standards (4) (INTL FIN REPORTING & STDS)

Focus on international financial reporting standards and their applications, and the discussion of environmental dimensions influencing accounting development, comparative financial statement analysis across countries, and other accounting issues associated with multinational corporations. Prerequisite: ACCT 3212.

ACCT 6590: Attestation and Information Systems Audit (4) (ATTESTATION & INFO SYS AUDIT)

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.

Elective Courses (4 units)

ACCT 4251: Auditing II (4) (AUDITING II)

Evaluation of information obtained to reach engagement conclusions. Reports required by GAS. Reports on: reviews and compiled financial statements, compliance with laws and regulations, agreed upon procedures, and the processing of transactions by service organizations. Prerequisite: ACCT 4250.

ACCT 4252: Information Technology Audit (4) (INFORMATION TECHNOLOGY AUDIT)

Topics include: the COBIT framework; audits of computerized information systems, the computer facility, the process of developing and implementing information systems, and XBRL; review of audit software. Prerequisites: ACCT 3170 and ACCT 4250.

ACCT 4170: Accounting Information Systems II (4) (ACCTG INFO SYSTEMS II)

Topics include: Concepts of REA data modeling in the design of an accounting information system, advanced Access queries for financial and managerial decision-makings, introduction to the Oracle database for financial reporting, fundamentals of global financial reporting language XBRL. Prerequisite: ACCT 3170.

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.

Any Graduate Accounting Courses not taken as the required courses.

Any Graduate Finance Courses.

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. Prerequisites: All CBE and University proficiencies, including *the UWSR, and all MBA preparatory courses*.

MGMT 6155: Applied Project Management (4)

Analysis of modern methods and tools of project management. Topics include project definition, time and resource scheduling, budgeting, risk management, and performance measurement. Emphasis on developing practical skills in managing projects through case studies and utilization of project management software. Prerequisites: All fundamental courses and MGMT 6220. A-F grading only.

MGMT 6560: High Performance Management (4)

Development of skills essential for high performing managers. Interactive course using combination of self-assessment instruments, experiential exercises, and cases to help you develop critical skills in building and managing high performing teams, communications, goal-setting, empowering people, persuasion, and dispute resolution. Prerequisites: All fundamental courses.

Capstone (1 units)

ACCT6899: Project (1) (PROJECT)

If used for the MS Accounting, 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.

If used for the MS Tax, development and writing of a research paper relevant to taxation. Supervision by a tax faculty required. Prerequisite: "Conditionally Classified Graduate" standing.

Appendix 2

California State University, East Bay
College of Business and Economics
M.S. Accounting Program Assessment Plan

**Assurance of Learning
Program Assessment Plan
M.S. Accounting**

Mission Statement

The Master of Science in Accounting will provide students with an in-depth, working knowledge of advanced accounting issues and emerging technologies that are most relevant in today's business environment. Students will be able to succeed in a wide range of professional accounting careers in public accounting, industry, and government in today's highly competitive, global, and regulated environment.

Program Objectives (POs) and Assessment

1. The Master of Science in Accounting provides an in-depth study of important topics in accounting theory and practice.
 - *Assessment:* A survey twice every five years to current students.
2. The Master of Science in Accounting will enable students to satisfy educational requirements for the CPA examination.
 - *Assessment:* Verify curriculum with the CPA education requirements every year.
3. The Master of Science in Accounting will enable students to succeed in a wide range of professional accounting careers in public accounting, industry, government and nonprofit organizations. At least 80% of graduates will obtain employment in public accounting, industry, government or nonprofit organizations within 3 years after graduation.
 - *Assessment:* A survey once every five years to alumni.

Student Learning Objectives (SLOs) and Assessment

1. Students will be able to demonstrate an understanding of advanced accounting issues and financial statement analysis and apply the analysis for business valuations according to accounting theories.
 - *Assessment:* Rubric-guided assessment administered in ACCT 6560 each year will determine if students are proficient in their knowledge of advanced accounting issues, financial statement analysis and their application of the analysis for business valuations.
2. Students will demonstrate an understanding of strategic cost management issues and be able to analyze and solve cost management problems.
 - *Assessment:* Rubric-guided assessment administered in ACCT 6520 each year will determine if students are proficient in their knowledge of strategic cost management issues and their ability to analyze and solve cost management problems.
3. Students will be able to use technologies for financial decisions and reporting.
 - *Assessment:* Rubric-guided assessment administered in ACCT 6550 each year will determine if students are proficient in their use of technologies for financial decisions and reporting.

4. Students will be able to identify and analyze international financial reporting issues and apply appropriate accounting treatments.
 - *Assessment:* Rubric-guided assessment administered in ACCT 6580 each year will determine if students are proficient in identifying and analyzing international financial reporting issues and in applying appropriate accounting treatments.

	SLO#1	SLO#2	SLO#3	SLO#4
	Advanced accounting Issues, Statement Analysis and Valuation	Strategic Cost Management Issues and Problem Solving	Use Technologies for Financial Decisions and Reporting	International Financial Reporting Issues and Analysis
ACCT 6510 Accounting Theory	I			
ACCT 6520 Strategic Cost and Performance Management		I		I
ACCT 6530 Consolidations, Partnerships and Government Accounting	I			I
ACCT 6540 Financial Reporting for Special Industries	I			
ACCT 6541 Healthcare Accounting	I	I		
ACCT 6550 Advanced Accounting Information Systems			I	
ACCT 6202 Corporate Tax	A			
ACCT 6560 Financial Statement Analysis and Business Valuation	I		A	
ACCT 6570 Financial Reporting Systems: Oracle Financial Applications I			I	
ACCT 6580 International Financial Reporting and Standards	A			I
ACCT 6590 Attestation and Information Systems Audit	I		I	
ACCT 6899 Project	A			

I ≡ instruction is provided in the course

A ≡ is applied/used in the course

P ≡ mentioned in passing in the course

The above courses are required courses for MS Accounting.

M.S. Accounting: Advanced Accounting Issues, Statement Analysis and Valuation Rubrics

Instructions: Indicate the level at which the student performs. If a student engages in academic dishonesty, do not grade and make note in comments.

	2. Proficient	1. Limited Proficiency	0. Not Proficient
Issue Identification	Identify most relevant issues involving advanced accounting.	Identify some relevant issues involving advanced accounting.	Fail to identify any relevant issues involving advanced accounting.
Technical Knowledge	Students demonstrate a good understanding of topics relating to financial statement analysis and business valuation.	Students demonstrate a satisfactory understanding of topics relating to financial statement analysis and business valuation.	Students demonstrate a poor understanding of topics relating to financial statement analysis and business valuation.
Financial Statements Analysis	Students demonstrate a good ability to analyze financial statements.	Students demonstrate a satisfactory ability to analyze financial statements.	Students demonstrate a poor ability to analyze financial statements.
Perform Business Valuation	Students demonstrate a good ability to perform business valuation according to accounting theories.	Students demonstrate a satisfactory ability to perform business valuation according to accounting theories.	Students demonstrate a poor ability to perform business valuation according to accounting theories.
Communication of Conclusion	Presentation communicates a concise and articulate recommendation.	Presentation communicates a satisfactory articulation and recommendation.	Presentation communicates an ambiguous and somewhat unclear recommendation.

M.S. Accounting: Strategic Cost Management Issues and Problem Solving Rubrics

Instructions: Indicate the level at which the student performs. If a student engages in academic dishonesty, do not grade and make note in comments.

	2. Proficient	1. Limited Proficiency	0. Not Proficient
Identification of Issues	Identify most relevant issues involving cost management	Identify some of the relevant issues involving cost management	Fail to identify any relevant issues involving cost management
Analysis (Qualitative Solution)	Students are able to identify a solution to the problem.	Students work toward identification of a solution but was not completely successful.	Students can not find an adequate or appropriate solution to the problem.
Quantitative Solution	Students provide a solution that was completely or almost error-free.	Students work toward the correct solution but have some mathematical errors.	Students are unable to mathematically solve the problem.
Communication of Issue and Solution	Presentation of issue and solution is clear and articulate	Presentation of issue and solution is understandable but vague or unclear	Presentation of issue and solution is incomprehensible or absent.

M.S. Accounting: Use Technologies for Financial Decisions and Reporting Rubrics

Instructions: Indicate the level at which the student performs. If a student engages in academic dishonesty, do not grade and make note in comments.

	Proficient	Limited Proficient	Not Proficient
Identifying Business Process and Build database	Correctly identify all or most of the business processes to build a database.	Correctly identify around half of the business processes to build a database.	Fail to correctly identify most of the business processes to build a database.
Applying Technological Knowledge for Decision Making	Correctly build a normalized database allowing advanced queries to be used for decision making.	Successfully build a normalized database, but with some errors, allowing some queries to be used for decision making.	Fail to build a normalized database, and decisions cannot be made through querying the database.
Financial Reporting	Students demonstrate good knowledge of financial reporting through available technologies such as XBRL.	Students demonstrate satisfactory knowledge of financial reporting through available technologies such as XBRL.	Students demonstrate poor knowledge of financial reporting through available technologies such as XBRL.

M.S. Accounting: International Financial Reporting Issues and Analysis Rubrics

Instructions: Indicate the level at which the student performs. If a student engages in academic dishonesty, do not grade and make note in comments.

	2. Proficient	1. Limited Proficiency	0. Not Proficient
Issue Identification	Identify most relevant issues involving international financial reporting.	Identify some relevant issues involving international financial reporting.	Fail to identify any relevant issues involving international financial reporting.
Technical Knowledge	Students demonstrate a good understanding of topics relating to international financial reporting standards.	Students demonstrate a satisfactory understanding of topics relating to international financial reporting standards.	Students demonstrate a poor understanding of topics relating to international financial reporting standards.
Analysis and Application of Accounting Treatment	Students demonstrate a good ability to analyze and apply the international financial reporting standards.	Students demonstrate a satisfactory ability to analyze and apply the international financial reporting standards.	Students demonstrate a poor ability to analyze and apply the international financial reporting standards.

Appendix 3
Other US M.S./M.A. Accounting Programs
M.S./M.A. Accounting Program Requirements

	Arizona State University	Brigham Young University	Kennesaw University	University of Illinois, Urban Champaign	University of Michigan
	MA Accounting	MA Accounting	MA Accounting	MS Accounting	MA Accounting
AACSB	Yes	Yes	Yes	Yes	Yes
Prerequisites units	18/semester	36/semester	42/semester		
Prerequisites for business/nonacct					
Introduction to financial accounting	X	X			X
Introduction to managerial (cost) accounting	X	X			X
Intermediate accounting I	X		X		X
Intermediate accounting II	X		X		X
Business law					
Accounting information systems		X	X		
Auditing	X		X		
Economics		X			X
Taxation	X				
Finance					
Management					
Speech communications					
Statistics		X			X
Business calculus		X			
Prerequisites for nonbusiness (additional units)		18	30		
MA program units	30/semester	84.5/semester	30/semester	32/semester	33/semester
Required courses	24		18		16.5
Accounting theory			X		
Financial statement analysis		X			
Business valuation	X				
Managerial (cost) accounting	X(2)	X	X	X	
Taxation (individual and/or corporate)	X	X		X	X
Advanced auditing	X	X	X	X	X
Accounting information systems/security	X	X	X		X
International accounting					
Introductory/advanced financial accounting	X	X		X(2)	X(2)
Fraud prevention and detection		X	X		
Professional accounting communications					
Legal/ethical environment and management controls			X		
Accounting research	X	X			X
Electives (units)	6	9	12		16.5
Thesis/Capstone					
Note		Many required courses are not accounting-related.			

Appendix 3
Other US M.S./M.A. Accounting Programs (continued)
M.S./M.A. Accounting Program Requirements

	University of North Florida	University of San Diego	University of Southern California	University of Texas, Austin
	MA Accounting	MA Accounting	MA Accounting	Master in Public Accounting
AACSB	Yes	Yes	Yes	Yes
Prerequisites units	48/semester	44/semester		
Prerequisites for business/nonacct				
Introduction to financial accounting		X	X(15 credit hours)	X
Introduction to managerial (cost) accounting	X	X(2)	X	
Intermediate accounting I	X	X	X	
Intermediate accounting II	X(2)	X	X	
Business law				
Accounting information systems	X	X		
Auditing	X	X	X	
Economics			X	X(2)
Taxation	X	X		
Finance				
Management				
Speech communications				
Statistics				X
Business calculus				
Prerequisites for nonbusiness (additional units)	27	20		
MA program units	33/semester	30/semester	30,45,54/semester	43/semester
Required courses	21	9	9/33/42	varies
Accounting theory	X			
Financial statement analysis				X
Business valuation				
Managerial (cost) accounting	X			X
Taxation (individual and/or corporate)	X			X
Advanced auditing	X			X
Accounting information systems/security	X		X	X
International accounting				
Introductory/advanced financial accounting				X
Fraud prevention and detection				
Professional accounting communications		X	X(2)	
Legal/ethical environment and management controls		X		X
Accounting research				
Electives (units)	12	21	21/12/12	Varies
Thesis/Capstone				
Note	Two other required courses are one economics course and one finance course.	One other required course is titled as "Leadership in a Financial Team Environment".		

Appendix 4
CSU Campuses and Neighboring Institutions
M.S. Accounting Program Requirements

	California State University campuses						Neighborhood Institutions
	Sacramento	San Jose	Fresno	Los Angeles	Fullerton	San Diego	Golden Gate
	MS ACCT Online Prog.	MS ACCT	MS ACCT	MS ACCT	MS ACCT	MS ACCT	MA ACCT
AACSB	Yes	Yes	Yes	No	Yes	Yes	No
Prerequisites units	7/semester	none	40 /semester	36/quarter	30 /semester	18 /semester	9/semester
Prerequisites for business/nonacct							
Introduction to financial accounting	X		X	X	X	X	X
Introduction to managerial (cost) accounting			X (2)	X	X	X	
Intermediate accounting I			X	X	X		X
Intermediate accounting II			X	X	X		X
Business law	X						
Accounting information system				X	X (2)		
Auditing			X				
Economics	X			X	X	X	
Taxation					X		
Finance				X			
Management					X	X	
Speech communications				X			
Statistics						X	
Business calculus					X		
Prerequisites for nonbusiness (additional units)			12	4			
MS program units	30 /semester	54 /semester	30 /semester	45 /quarter	30 /semester	30 /semester	36 /semester
Required courses	15	54	16	24	9	13	24
Accounting theory	X	X	X	X	X		
Financial statement analysis		X(3)				X	X
Business valuation		X(2)					
Managerial (cost) accounting	X		X	X		X	X
Taxation (individual and/or corporate)	X	X(2)				X	X
Advanced auditing	X			X	X	X	X
Accounting information systems	X	X(2)		X		X	
International accounting				X			
Introductory/advanced financial accounting		X	X				X
Fraud prevention and detection		X					
Professional accounting communications		X(2)			X		X
Legal/ethical environment and management controls		X	X				X(2)
Accounting case studies				X			
Electives (units)	12		14	21	18	15	12
Thesis/Capstone	3				3	2	

Appendix 5
CSUEB Library Report for M.S. Accounting Program

TO: Dr. Nancy Mangold,
Chair, M.S. Accounting Program Committee
Department of Accounting and Finance

FROM: Doug Highsmith,
Reference Coordinator and Accounting & Finance Liaison Librarian
University Libraries

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

DATE: September 5, 2008

Per your request, we have assembled some information for you regarding the Library's 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. 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/r provided by our Acquisitions staff:

I. Financial Support

The figures below are the amounts spent for the purchase of accounting-related monographs during the past 5 years.

2003/2004 - \$911.67
2004/2005 - \$800.74
2005/2006 - \$860.33
2006/2007 - \$1,064.75
2007/2008 - \$831.57

A total of 117 book titles in Accounting were purchased during the period of 7/1/03-6/30/08.

In addition, the Library supported 18 standing order titles and nineteen on-going periodical subscriptions in Accounting. These figures do not reflect accounting-related resources available via subscription databases (see below under "Holdings") or 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) BNA Tax Management Library
- 3) CCH Tax Research Network
- 4) RIA Checkpoint
- 5) Business Source Premiere
- 6) ABI/Inform

- 7) Factiva
- 8) Mergent Online
- 9) Emerald Journals
- 10) Science Direct
- 11) Wiley InterScience

II.B. Other Holdings Data

- a) Number of items in all collections with LC call numbers HG5601-5689 (accounting):
2140
- b) Number of government publications related to accounting: 334
- c) Number of e-books in accounting: 132
- d) Number of (hard-copy) periodical titles in accounting: 59
- e) Number of accounting periodicals available full-text in subscription databases (per our Periodical Locator):
164

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. The Libraries also support the teaching and research of tenure track and part-time faculty and lecturers in Department. The business liaison librarians (Highsmith & Faust) 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 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 current library liaison to the Department (Highsmith) has assumed this responsibility just this academic year, so is not as fully familiar with the accounting-specific resources of the University Libraries as would otherwise be the case. Following consultation with the previous liaison to the Department (Faust), he concurs with her belief that new programs and new courses will likely require strengthening of resources in some areas of the collection, but neither is able at this time to identify specific sources or to estimate the probable impact on the Libraries' collection development budget.

Cc: Linda Dobb, University Librarian
Judith Faust

Appendix 6

Faculty Curriculum Vitae for Faculty who will teach in the M.S. Accounting program

	<u>Page Number</u>
1. Ching-Lih Jan	53
2. Nancy Mangold	56
3. Diane Satin	62
4. John K. Tan	69
5. Kim Shima	71
6. Huishan Wan	73
7. Jing-Wen Yang	76
8. Xiaoli (Charlie) Yuan	79