TO: The Academic Senate

FROM: Committee on Instruction and Curriculum

SUBJECT: Proposed new MS, Taxation online – WASC approval

PURPOSE: For Action by the Academic Senate

ACTION REQUESTED: That the Academic Senate approve the new online format for the MS, Taxation degree; effective Fall 2009, pending WASC approval.

All backup information for this policy is available for review on the CIC Sharepoint 05/04/09 meeting workspace. The web link for this meeting on Sharepoint is https://sharepoint.csueastbay.edu/sites/AcademicSenate/CIC%20Meeting1/CIC%20Meeting/Lists/Agenda/DispForm.aspx?ID=118&Source=https://sharepoint.csueastbay.edu/sites/AcademicSenate/CIC%2C20Meeting1/CIC%20Meeting/default.aspx%3FInstanceId%3D20090406

BACKGROUND
INFORMATION: This proposal for an online M.S. Taxation degree fits with the following University mandates: "Strong Growth and Full Enrollment with Personalized Learning and Expanded Access," and "A Tradition of Teaching, Learning, and Academic Quality - Emphasized and Reinforced." The University has recognized that its tradition of teaching, learning and academic quality must include online teaching and learning programs. 100% of the proposed instructional program will be online; however, any fieldwork component that may be required by relevant credentialing authorities will be offered at the candidate’s relevant field site.

At its meeting on May 4, 2009, CIC approved this new option (8-0-0).
WASC Substantive Change Online Proposal

MS in Taxation

Section I: Institutional and Program Overview

Program Overview

A. Name of degree or program proposed

Masters of Science in Taxation

B. Percent of program being offered via distance education – If the program is not being offered fully via distance education, how will the remainder of the program be offered?

100% of the program will be online

C. Detailed description of the type of distance education modality being proposed and the format – Is it asynchronous, synchronous, online, teleconference, video on demand, etc.

Online, asynchronous, but exams are usually proctored.

D. Geographic scope of the program – Where will you market the program?

Our primary market is the diverse group of working adults in the San Francisco Bay area, but because the program is online, marketing will extend to all tax professionals in the state.

E. Projected number of students

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F. Type of student the program geared for, i.e. adult learners, part-time or full-time

Tax accountants working in the tax profession and nontax accountants aspiring to work in the tax profession. These would be adult learning working who would be part-time students.

G. Initial date of offering

Fall 2009

H. Anticipated life of the program, i.e., one time only or ongoing? Cohort model or rolling admissions? Independent study?
Ongoing with rolling admissions.

I. Description of the external and/or internal partners contributing and/or participating in this proposal, if applicable - If so, attach any Memorandums of Understanding (final and signed) between the requisite parties

None

Descriptive Background, History and Context

A. Brief description of the institution including the broader institutional context in which the new program or change will exist - Connect the anticipated substantive change with the mission, purpose, and strategic plan of the institution. Note that a copy of the most recent Annual Report submitted to WASC, including the audited financial statement is to be attached.

California State University, East Bay (CSUEB) provides instruction for graduate and undergraduate students in the College of Business and Economics, the College of Education and Allied Studies, the College of Letters, Arts and Social Sciences, and the College of Science. The University fosters excellence in instruction, and encourages a lifelong enthusiasm for intellectual activity. The majority of students attending the university are a diverse group of working adults, many of whom are returning to school to complete their university degrees. Flexible scheduling, advising, distance learning, and support programs help fulfill these objectives by making the full services of the University available to as many students as possible. CSUEB also offers courses on its Concord campus. In addition, a PACE (Program for Accelerated College Education) bachelor's degree completion program is offered at Contra Costa College in San Pablo and Cañada College in Redwood City. The University also extends its reach globally through an off-campus program in Moscow, and is starting to work with educational officials in Afghanistan to help rebuild their educational system. The University recently went through a major strategic planning process as part of its WASC re-accreditation process. Our new President, Mohammad Qayoumi, held 21 Town Hall meetings across campus involving over 600 faculty, staff and students which generated more than 1,500 comments. Seven mandates for the future came out of these meetings. The University has recognized that its tradition of teaching, learning and academic quality must include online teaching and learning programs. The President is committed to expanding our online offerings in order to improve access, enrollment and learning. The University's Academic Plan, adopted in January 2008, has as one of its goals the establishment of an Online Campus.

B. To address prior experience, list the number, variety and longevity of other similar programs that have been or are being offered via distance education - Include a summary or profile of one of the programs being offered via distance education to demonstrate prior experience

The Graduate Tax Program has been offering several classes partly or fully on-line for the past 5 years. Throughout that time we have piloted offering courses using various streaming audio/video software. In the 2007 academic year, Professor McBride taught several tax
classes (Acct 6222, 6223, 6224, 6227, 6229, and 6258) by recording the lectures in the on-ground class; therefore, the students had the option to either attend the live class (and ask live questions) or listen online (and ask discussion board questions asynchronously). In all of these classes, by the end of the quarter, only one or two students, if any, would attend the live sessions. This showed that the students clearly preferred the flexibility of listening online. In a recent survey of our students, offering an online alternative was the most highly valued feature of our graduate tax program. As the majority of our students are working professionals, making this program accessible is a priority. Asynchronous courses also allow students flexibility in completing their degree. In our undergraduate tax classes (Acct 4220 or 3220), whenever students have the option of taking an online or on-ground class, the online classes have much higher enrollment.

We usually have proctored midterms and finals exams in order to eliminate the possibility of cheating or the perception of cheating. Exams are not the only grading criterion. Students are also graded on their performance on research projects assigned throughout the quarter. Blackboard tools, such as the group discussion board, are used for the research assignments.

Cal State East Bay has a history of successfully offering fully online master’s degree programs to working adults. One example of this is our MS in Education, Option in Online Teaching and Learning which was approved by WASC in 1999 and has been offered continuously. This program has over 350 alumni many of whom are now teaching online courses at two and four year institutions in California and other locations. Our Online Teaching and Learning degree is recognized as one of the leading online programs designed to train people to teach online. The University has four other WASC approved online degree programs for a total of five.

Attachments

Institutional Accrediting History Relevant to Substantive Change

A. Brief response to issues noted in prior substantive change reviews since the institution’s last comprehensive review

Cal State East Bay’s last comprehensive review was the Educational Effectiveness Review with a visit in October 2007 and a Commission Action Letter dated March 3, 2008. Since that time, we have submitted four Substantive Change Proposals each of which has been approved: a Proposal for an Independent Ed.D., a Fast Track Proposal for Online Degrees, a proposal for an online BS in Hospitality and Tourism, and an MS in Recreation and Tourism.

The major issues in the Ed.D. proposal involved the establishment of a doctoral culture, faculty workload including assigned time for research and policy on research for probationary faculty. Each of these issues were resolved to the satisfaction of the reviewers. The Online Fast Track, BS in Hospitality and Tourism, and MS in Recreation and Tourism were well received by the WASC reviewers in fact the University was asked by WASC for permission to use them as examples of good Substantive Change Proposals on the WASC website to which we readily agreed.
The approval letters for the BS in Hospitality and Tourism and the MS in Recreation and Tourism encouraged these degree programs to embed in the courses student learning outcomes from external disciplinary accreditation bodies and to assess the student learning outcomes. The two programs are committed to doing this.

B. Institutional response to issues noted in prior Commission or other Committee action letters or visiting team reports that are relevant to the proposed substantive change

Cal State East Bay has had six online Substantive Change Proposals approved; five were for degree programs and one was a Fast Track Proposal for Online Degrees. The major issue raised in the approval letters related to assessment of student learning outcomes. The approval letters encouraged the programs and the university to see that measurement of student learning outcomes was implemented. The university is fully committed to implementing and measuring student learning outcomes in our online degree programs and using the results for program improvement.

C. If the proposed program is within a school accredited by a professional accrediting agency, or is related to a program that is accredited by a professional accrediting agency, list the agency, year accredited, and include in the appendix a copy of the executive summary to the most recent team evaluation report and agency action. Also, indicate whether the specialized agency needs to review and approve the proposed program prior to implementation.

The MS in Taxation is part of the College of Business and Economics which had its accreditation re-affirmed by AACSB in March 2009. AACSB does not need to approve the online offering of the MS in Taxation before implementation.

Attachment: ACCSB letter

Section II: Program Need and Approval

Program Need

A. Program need/rationale framed by the institution's mission and strategic goals

While CSU East Bay was the first CSU in Northern California to offer a graduate tax program, our sister schools (San Jose State, San Francisco State, and Sacramento State) have caught up and now all have graduate tax programs. In addition, Golden Gate University (the largest graduate tax program on the West coast) and CSU Sacramento State both offer online graduate tax programs. To better accommodate our working professionals, an online program would allow our students (many of whom work in San Francisco’s Financial District) to avoid the increasing traffic and gridlock in the East Bay. The online format also meets our need to grow the program in a cost effective manner. Using this format, students can participate in the courses from work, from home, and on the weekends.

Our program differs from Golden Gate University in that ours is grounded on streaming audio and video, allowing students to see the lectures, while the Golden Gate program is text
based. Our model also includes robust student interaction through the Blackboard discussion board. We also plan to experiment with some live lectures.

The College of Business and Economics is committed to supporting the addition of online degrees. To this end, we were able to hire an additional Tenure Track Tax Faculty and are currently in the process of recruiting for one more hire. The growth of our graduate tax program is an important component of the mission of the College. The CSU East Bay Graduate Tax Program has long been one of the most respected and well known graduate programs in the College of Business and an online program as a natural extension of what is already being offered.

B. Process and results used to establish the need - Please provide a summary of the findings, not the full study

A survey of our graduate tax students was conducted in 2005. Following are selected results of the survey:

- **The major strengths of the Tax program are the faculty members and the online courses.** The faculty members are seen as knowledgeable, skilled, professional, and focused on fundamentals. Respondents said that they like the availability of online course and the flexibility of the program to take it online/offline.

- Student dissatisfaction centered on course offerings and availability, with students feeling that too few courses are offered every quarter.

- **Tax Students expressed a desire to have more classes offered, be provided with online course support, and have a more hands-on program.**

- **Most Tax students want classes to be offered either online or live one night per week.** Almost two-thirds said that they wanted classes online while over half responded that they wanted classes to be scheduled one night per week. Only 6.25 percent responded that they wanted class two nights per week and 6.25 percent wanted classes during the day.

The survey documents the enthusiasm our students have for the on-line classes and also the challenge of our current enrollment. Because of our size, we have only been able to offer each class one time each year; with an expected increase in online enrollment, we plan to offer more classes, more often.

C. Evidence used to support enrollment projections and to support the conclusion that interest in the program is sufficient to sustain it at expected levels - If the program is planned to be offered for a finite period, provide the enrollment data for the length of the program. If the program is planned to be offered continuously, then provide enrollment projections for the first three years. These enrollment projections should be reflected in the budget.

Based upon feedback aimed at our current program, we believe the demand for an easily accessible high quality online Master in Taxation program will be large. The response from our current students regarding our online delivery method has been positive. If we receive approval to offer this online program, we plan to market the degree to, local accounting
firms as well as local state and federal government employers. With the appointment of a new Dean and new University President, the University is now well positioned to offer support for the online graduate tax program.

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e. 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.

Individuals, partnerships, corporations, trusts, estates, and charities all must pay federal, state and local tax. Taxpayers are entitled to pay the lowest amount of tax that the law allows and a great need exists to assist individuals and entities with minimizing tax liability. The other side is that “taxation is the price that we pay for a civilized society” (Justice Holmes), and some of our graduate tax students may work for the Internal Revenue Service or other state tax collection agencies in the enforcement of the tax laws.

D. Attach the recruitment and/or marketing plan for the program- Marketing Brochure?

Currently, our marketing plan is to attract eligible students through new CSU East Bay Online Campus website (www.csueastbay.edu/online). We will also advertise and promote our program by visiting local accounting firms, the Franchise Tax Board and the IRS. Professor McBride conducts day long tax seminars for at least 4,000 California CPAs (and about 300 Enrolled Agents) annually. Once the online program is approved by WASC, he will be able to personally advertise the program throughout the State of California.

Attachment—Marketing Sheet

Planning/Approval Process

A. Description of the planning and approval process within the institution, indicating how faculty and other groups (administrators, trustees, stakeholders, etc.) were involved in the review and approval of the new site or program.

The review process for the new online degree program included consideration and approval by the following groups or individuals in sequential order: 1) the Chairs of the College of Business and Economics (CBE); 2) the CBE curriculum committee; 3) the University-wide Committee on Instruction and Curriculum; 4) the Executive Committee of the Academic Senate; 5) the Academic Senate; and 6) the President.

Section III: Program Description and Evaluation

Curriculum
A. Overall description of the program including the alignment of the program philosophy, curricular design, and pedagogical methods with the target population and degree nomenclature selected.

We are starting with our traditional on ground graduate tax program and making it accessible online. The students will view the lectures the same as they would if they attended the class on campus. Students ask questions and interact with each other and the faculty through the Blackboard discussion board. Although our exams will often be proctored, online exams can be administered through Blackboard. Research assignments will be assigned and collected through Blackboard (the same as the current on ground classes). The only material difference in the structure of the online program (relative to the traditional live class) is the method by which students ask questions and interact with the faculty. We use streaming audio/video software, in addition to Blackboard course management software, to teach the classes. In the tax area, questions are better asked after doing some research, and instructor answers are also often superior after doing research; therefore, asynchronous communications in this field may result in a higher quality of communication between the teacher and student. We do plan to experiment with online lectures that permit the students to ask live questions but this will depend upon available technology. Students will be able to complete the entire Masters Degree online.

The M.S. Tax degree is directed towards the tax professional. Graduates of the program are employed in public accounting, private industry, and government agencies. Courses in this program focus on the fundamental principles of taxation governing sole proprietorships, partnerships, limited liability companies, corporations, estates, and trusts. Most courses cover domestic U.S. Federal Taxation, but courses are also offered in State Income Taxation and International Taxation. The principle teaching technique is one of practical problem solving with student participation.

Developing the student’s knowledge of fundamental substantive tax law is only part of the program’s mission; equal importance is placed on teaching the process of researching tax questions, contemplating alternative solutions, and interpreting the intricate and voluminous body of tax literature. Students are required to demonstrate their skills in understanding the Internal Revenue Code, Treasury Regulations, and judicial decisions. Tax Research is one of the program’s key required courses.

Electronic Research Resources

Students can access remotely an extensive database of electronic tax resources including RIA, CCH, Tax Management Portfolios and Lexis/Nexis Academic Universe.

Admissions requirements

For admission, applicants must meet the following criteria: (1) Minimum 1050 “Index Score” where [Index Score = (Upper Division GPA x 200) + Total GMAT], (2) Minimum 20th percentile score on Verbal Section of GMAT, and (3) Minimum 20th percentile score on Quantitative Section of GMAT, and (4) hold a baccalaureate degree from an accredited institution.
The GMAT requirement is waived for applicants who have passed either the U.S. C.P.A. Examination or the Enrolled Agents Examination.

Degree Requirements

The Masters of Taxation curriculum is comprised of four major components: Foundation Courses, Required Courses, Electives, and a Capstone Experience.

Admission

To be considered for admission, students must hold a baccalaureate degree from an accredited college or university and 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.

Applicants must also satisfy one of the following two requirements: (1) have passed either the U.S. C.P.A. Examination or the Enrolled Agents Examination; (2) have taken the Graduate Management Admissions Test (GMAT) and met the following two criteria: (a) a minimum 1050 "Index Score" [Index Score = (Upper Division GPA x 200) + Total GMAT] and (b) minimum 20th percentile GMAT verbal and quantitative score.

Foundation Coursework (12 units)

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

ACCT 2251 Financial Reporting and Analysis I (4)

ACCT 2253 Accounting for Management Decision-Making (4)

ACCT 3220 Tax Accounting: Fundamentals and Individuals (4)

Proficiency Evaluation

Proficiency Evaluation to be satisfied: University Writing Skills Requirement (UWSR).

Curricular Requirements (45 units)

A. Required Courses (24 units)

ACCT 4220 Tax Accounting: Corporate Tax (4)

or ACCT 6202 Corporate Tax (4)

ACCT 6222 Income Taxation of Partners and Partnerships (4)

ACCT 6223 Federal Tax Research, Procedures, and Penalties (4)

ACCT 6224 Advanced Corporate Taxation (4)

or ACCT 6227 S Corporations and Other Flow-Through Entities (4)

ACCT 6258 Tax Planning for Individuals (4)

ACCT 6410 Tax Accounting Periods and Methods (4)
We recommend that ACCT 6223 be taken as one of the first three classes in the program.

**B. Elective Courses (16 units)**

*Select 16 units from the following:*

- ACCT 6224 Advanced Corporate Taxation
- ACCT 6227 S Corporations and Other Flow-Through Entities (4)
- ACCT 6226 State and Local Taxation (4)
- ACCT 6229 Estate/Gift Tax and Income Taxation of Estates and Trusts (4)
- ACCT 6259 Tax Clinic (1-4)
- ACCT 6470 International Tax: Inbound [If not used to fulfill the International Requirement.] (4)
- ACCT 6472 International Tax: Outbound [If not used to fulfill the International Requirement.] (4)
- ECON 6370 Seminar: Public Sector Economics (4)

**C. International Requirement (4 units)**

- ACCT 6470 International Tax: Inbound [If not used to fulfill an Elective Requirement.] (4)
- ACCT 6472 International Tax: Outbound [If not used to fulfill an Elective Requirement.] (4)
- ECON 6700 Seminar: International Trade (4)
- ECON 6705 International Finance (4)
- ECON 6710 Seminar: International Economic Development (4)
- FIN 6375 International Financial Management (4)
- MGMT 6440 Global Strategic Management and Strategic Alliances (4)
- MGMT 6675 Seminar in International Human Resources Management (4)
- MKTG 6470 International Marketing (4)

**D. Capstone Experience (1 unit)**

ACCT 6899 Project (1) completed in conjunction with one of the last three classes in the program

**B. Has the method of design of the program been reflected in the curricular design and pedagogy?**

Each new faculty will complete training in Online Course Design at CSU East Bay and will have the help of an instructional designer from the CSUEB Online and Hybrid Support Center. One of the four student learning outcomes of the program is to “efficiently and effectively research and resolve (using electronic research sources) a complex tax issue involving an unfamiliar tax subject”, which complements the (transition to) an online program. The method of design of the proposed online MS degree program reflects the needs of a diverse population of working adults by adapting the current pedagogical methods (small-group seminars, fieldwork, and research) to the needs of an asynchronous environment. The Blackboard “discussion board” facilitates robust and relatively high quality, student, class, and faculty written interaction.

**C. Program learning outcomes that articulate what the student will be able to do after he/she completes the program and are appropriate to the level of the degree.**
Mission Statement
The Master of Science in Taxation Degree is designed to prepare the student for the practice of tax as a tax professional working in public accounting, private industry or government. This degree gives the student a focused specialty in federal and state taxation.

Program Objectives (POs) And Assessment
1. The Master of Science in Taxation Degree provides an in-depth study of important federal tax topics including corporate tax, partnership tax, accounting methods and individual tax planning and federal tax procedure.
   - Assessment: A survey every five years to current students.

2. Tax authorities, such as the Internal Revenue Code, Treasury Regulations, Rulings, and judicial decisions are studied to develop an ability to respond independently and accurately in the application of these authorities.
   - Assessment: A survey every five years to current students.

3. Research is an integral part of each course so that each student is equipped to search out the answer to real-world questions and issues that he or she will encounter as a tax professional. The student is also introduced to a variety of electronic research and practice tools.
   - Assessment: A survey every five years to current students.

4. Ethical considerations are also discussed to expose the student to the larger picture and to peripheral issues essential to the successful practice of tax.
   - Assessment: A survey every five years to current students.

D. Curricular map articulating the alignment between program learning outcomes and course learning outcomes and demonstrating the progression from introductory to advanced levels

Student Learning Objectives (SLOs) And Assessment
1. Professional Ethics. Each student can analyze a tax controversy that involves an ethical dilemma invoking potential tax penalties and relevant codes of professional conduct. Each student can choose and defend a reasonable solution.
   - Assessment: Achievement of this learning objective will be rubric assessed with a portion of an exam in the Tax Research and Procedure class (Acct 6223), each year.

2. Corporate Tax Expertise. Each student can analyze a complex corporate tax situation, identify the pertinent tax issues, and appropriately apply the law.
   - Assessment: Achievement of this learning objective will be rubric-assessed with a portion of an exam in either Advanced Corporate Tax (Acct 6224) or S Corporations (Acct 6227), each year.
3. **Partnership Tax Expertise.** Each student can analyze a complex partnership tax situation, identify the pertinent tax issues, and appropriately apply the law.

- **Assessment:** Achievement of this learning objective will be rubric-assessed with a portion of an exam in Partnership Tax (Acct 6222), each year.

4. **Research and Problem Solving.** Each student can efficiently and effectively research and resolve—using electronic research resources—a complex tax issue involving an unfamiliar tax subject.

- **Assessment:** Achievement of this learning objective will be rubric-assessed with a research project (in Department Thesis Acct 6909) taken in conjunction with one of the last three classes that students complete in their program or Tax Research and Procedure class (Acct 6223).

### Course Mapping

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*I ≡ instruction is provided in the course
*A ≡ is applied/used in the course
*P ≡ mentioned in passing in the course

Highlighted are Required Courses

E. Listing of courses, identifying which are required- All courses are required.

### Curricular Requirements (45 units)

**A. Required Courses (24 units)**

ACCT 4220 Tax Accounting: Corporate Tax (4)
or ACCT 6202 Corporate Tax (4)
ACCT 6222 Income Taxation of Partners and Partnerships (4)
ACCT 6223 Federal Tax Research, Procedures, and Penalties (4)
ACCT 6224 Advanced Corporate Taxation (4)
or ACCT 6227 S Corporations and Other Flow-Through Entities (4)
ACCT 6258 Tax Planning for Individuals (4)
ACCT 6410 Tax Accounting Periods and Methods (4)
We recommend that ACCT 6223 be taken as one of the first three classes in the program.

**B. Elective Courses (16 units)**

*Select 16 units from the following:*

- ACCT 6224 Advanced Corporate Taxation
- ACCT 6227 S Corporations and Other Flow-Through Entities (4)
- ACCT 6226 State and Local Taxation (4)
- ACCT 6229 Estate/Gift Tax and Income Taxation of Estates and Trusts (4)
- ACCT 6259 Tax Clinic (1-4)
- ACCT 6470 International Tax: Inbound [If not used to fulfill the International Requirement.] (4)
- ACCT 6472 International Tax: Outbound [If not used to fulfill the International Requirement.] (4)
- ECON 6370 Seminar: Public Sector Economics (4)

**C. International Requirement (4 units)**

- ACCT 6470 International Tax: Inbound [If not used to fulfill an Elective Requirement.] (4)
- ACCT 6472 International Tax: Outbound [If not used to fulfill an Elective Requirement.] (4)
- ECON 6700 Seminar: International Trade (4)
- ECON 6705 International Finance (4)
- ECON 6710 Seminar: International Economic Development (4)
- FIN 6375 International Financial Management (4)
- MGMT 6440 Global Strategic Management and Strategic Alliances (4)
- MGMT 6675 Seminar in International Human Resources Management (4)
- MKTG 6470 International Marketing (4)

**D. Capstone Experience (1 unit)**

ACCT 6899 Project (1) completed in conjunction with one of the last three classes in the program

**F. Process by which syllabi are reviewed and approved to ensure that 1) course learning outcomes are described and are linked to program learning outcomes 2) materials are current 3) pedagogy is appropriate for the modality of the course**

Syllabi are reviewed by the Director of the Graduate Tax Program to ensure that learning objectives are lined to program learning objectives, that material is current and rigor is present in the class. Learning outcomes, course materials, and pedagogy are reviewed as well at faculty meetings.

**G. Attach three sample syllabi that are representative of the program and attach the capstone/thesis or culminating experience syllabus (if applicable). Syllabi should include specific student learning outcomes for the course, be adapted to the modality of the course, and be appropriate to the level of the degree - Syllabi should also reflect information literacy requirements and use of the library. Syllabi Attached**

*Attached are the syllabi for three graduate tax courses.*

- *Acct 6258 Tax Planning For Individuals*
- *Acct 6224 Advanced Corporate Tax*
• *Act 6222 Partnership Tax*

The capstone project is a separate tax research project (1 unit) assigned to the student in one of the last three classes that the student completes in the program.

**H. Internship requirements and monitoring procedures, if an internship is required**

None

**I. Special requirements for graduation, i.e. comprehensive examination, service learning, etc.**

Each student must complete a research project in conjunction with one of her last three classes in the program.

**Schedule/Format**

**A. Length of time that the typical student is expected to complete all requirements for the program**

The program can be completed in five quarters; however, historically most of our students take at least two years to complete the program.

**B. Description of the cohort or open registration model being used - Minimum attendance/participation requirements and the provisions made for students to make-up assignments or for students who have to drop out of the cohort for a short period of time**

This is not a cohort program. Students can enroll any quarter. The requirements are the same as a live class—students need to make up assignments not completed. Because this is not a cohort, students can take courses as needed, offering maximum flexibility. Although it varies from instructor to instructor, faculty/student interaction is required using the Blackboard interface. Students are required to perform research/writing assignments throughout the quarter which are a significant percentage of the grade and assure participation.

**C. How will the institution ensure that timely and appropriate levels of interactions between students and faculty, and among students are maintained?**

As noted, because we are using streaming audio and video and give proctored exams, the only material difference in the structure of the on-line program (relative to the traditional live class) is the method by which students ask questions and interact with the faculty. Students have the option to ask substantive written questions using the Blackboard discussion board (at any time) and those questions are visible to all members of the class. The entire class also views the instructor’s response to the student. Each course taught in the proposed online degree program will have at least two Discussion Threads (asynchronous) deducted to communication between (1) faculty and students; and (2) students and other students. The department chair will have complete access to the Blackboard website for each course of each faculty member who teaches in the Graduate Tax Program (as a condition for teaching in the program). One important function of chair access is to assure that faculty are responding to students in a timely manner.

**D. Timeframe of courses, i.e. accelerated, weekend, traditional, etc. -If the course timeframe is abbreviated, an institution must allow adequate time for students to reflect on the material presented in class. Faculty using the accelerated course format should be expected to require pre- and post-course assignments, as appropriate. The Committee will expect course syllabi**
for accelerated courses to be adjusted accordingly to reflect the pre- and post-course assignments, and the accelerated nature of the curriculum

All the M.S. Taxation courses follow the normal quarter long class schedule with reflection time built into every course.

E. Sample schedule of courses for a full cycle of the program with faculty assignments, if available

Sample Schedule of a Full Time Student:

<table>
<thead>
<tr>
<th>Summer 08</th>
<th>Fall 09</th>
<th>Winter 09</th>
<th>Spring 09</th>
<th>Summer 09</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acct 6223: Tax Research and Procedure</td>
<td>Acct 6258 Tax Planning For Individuals</td>
<td>Acct 6470 Inbound International</td>
<td>Acct 6472 Outbound International</td>
<td>Acct 6227: S Corporations McBride</td>
</tr>
<tr>
<td>McBride</td>
<td>McBride</td>
<td>McBride</td>
<td>McBride</td>
<td>McBride</td>
</tr>
<tr>
<td>McBride</td>
<td>Tikalski</td>
<td>Not Available</td>
<td>McBride</td>
<td>Tipton</td>
</tr>
<tr>
<td>Acct 6226: State and Local Taxation</td>
<td>Tipton</td>
<td>Acct 6222 Partnership Tax McBride</td>
<td>Tipton</td>
<td></td>
</tr>
</tbody>
</table>

Admissions

A. Admissions requirements
For admission, applicants must meet the following criteria: (1) Minimum 1050 “Index Score” where [Index Score = (Upper Division GPA x 200) + Total GMAT], (2) Minimum 20th percentile score on Verbal Section of GMAT, and (3) Minimum 20th percentile score on Quantitative Section of GMAT, and (4) hold a baccalaureate degree from an accredited institution.

The GMAT requirement is waived for applicants who have passed either the U.S. C.P.A. Examination or the Enrolled Agents Examination.

B. Identification of the type of student targeted and qualifications required for the program
Our target student is either (1) a tax accountant or enrolled agent working in the tax profession or (2) a nontax accountant aspiring to work in the tax profession.

C. Credit policies including the number of credits that students may transfer in
Students will be evaluated on an individual basis. Normally credits for transfer must be earned at regionally accredited institution and preferably from a program that is also AACSB accredited. The University only allows 13 units to be transferred into a Master's Program.
D. Process for awarding credit for prior learning (applicable only to undergraduate level)

N/A

E. Residency requirements, if applicable

Students must successfully complete 30 units in Residence at CSUEB.

F. Sample brochure or admissions material

Attachment: MSTax_ProgramSheet

Plan for Evaluating Educational Effectiveness

A. Plan for assessing the program at various stages in the first year including achievement of student learning outcomes and how findings from the review will be used to improve the program

The HIRE Center, a social science research center at Cal State East Bay, has been engaged to do an independent assessment of our student learning outcomes. We measure our student learning outcomes every year. The HIRE Center provides detailed feedback of our student learning outcomes each year. Following is a sample of the HIRE center analysis of our learning outcome regarding corporate tax:
**MS Taxation Corporate Tax Expertise**

**Student Learning Objective:** Each student can analyze a complex corporate tax situation, identify the pertinent tax issues, and appropriately apply the law.

### Learning Outcomes

<table>
<thead>
<tr>
<th></th>
<th>Frequency Distribution</th>
<th>Percent Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td># Proficient</td>
<td># Limited Proficiency</td>
</tr>
<tr>
<td>Issue Identification</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>Technical Knowledge</td>
<td>10</td>
<td>2</td>
</tr>
<tr>
<td>Application of Law</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>Conclusion</td>
<td>10</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>N = 12</td>
<td></td>
</tr>
</tbody>
</table>

**Percent Proficient = 83.3%**

**Table Notes:** Proficiency is defined as a score of at least 5 out of 8 points (75%) with no "not proficient" scores. Assessment was conducted in Accounting 5224 during Spring 2007.

### Rubric

<table>
<thead>
<tr>
<th></th>
<th>2: Proficient</th>
<th>1: Limited Proficiency</th>
<th>0: Not Proficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issue Identification</td>
<td>Identified all or most relevant issues involving corporate tax.</td>
<td>Identified some relevant issues involving corporate tax.</td>
<td>Failed to identify any relevant issues involving corporate tax.</td>
</tr>
<tr>
<td>Technical Knowledge</td>
<td>All or most corporate tax laws are accurately understood and students demonstrate a very good understanding of the topic.</td>
<td>Some corporate tax laws are accurately understood and students demonstrate an acceptable understanding of the topic.</td>
<td>Corporate tax rules are misunderstood and students demonstrate an unacceptable understanding of the topic.</td>
</tr>
<tr>
<td>Application of Law to Facts</td>
<td>Students demonstrate a good, solid ability to apply the law to the facts.</td>
<td>Students demonstrate a passable ability to apply the law to the facts.</td>
<td>Students demonstrate a minimal ability to apply the law to the facts.</td>
</tr>
<tr>
<td>Communication of Conclusion</td>
<td>Communicates a concise and articulate recommendation.</td>
<td>Communicates an ambiguous or somewhat unclear recommendation.</td>
<td>Fails to recommend or provides an incomprehensible recommendation.</td>
</tr>
</tbody>
</table>

**Table Notes:** All dimensions receive equal weight.

**B. Plan for incorporating assessment of this program into the school and/or institution’s existing program review process:**

This plan is part of our College-wide Assessment process which is part of the greater University Assessment Plan. All our undergraduate and graduate programs in the University use a process where yearly reports are required by Committee on Academic Planning and Review (CAPR) and then are required for the 5 Year Review Process. The M.S. in Taxation was reviewed in conjunction with the AACSB Accreditation of the College of Business and Economics in 2008.
C. Evaluation of the educational effectiveness of distance learning programs (including assessments of student learning outcomes, student retention, and student satisfaction) including appropriate comparisons with campus-based programs

Taxation has developed student learning objectives along with indicators of learning to determine if those objectives are being met. A post-test only design is currently used, in the form of a rubric-guided assessment (see above “Plan for Evaluating Educational Effectiveness). Student learning outcomes will be tracked and students are expected to complete a research project as part of the capstone project. In addition, student feedback will help inform the effectiveness of the online program.

D. If the program is offered on-campus or in a traditional format, then it would be appropriate to include a summary of a recent program or curricular review to determine if appropriate changes have been made to the proposed program

The program has been offered on-campus in a traditional format for approximately 30 years. As the College of Business continues to work towards data driven continuous quality improvement, the process of structuring assessment plans stimulated program change in Taxation. As a result, the program resequenced its courses after mapping courses to student learning outcomes.

E. Description of how the student's ability to succeed in distance education programs will be addressed and linked to admission and recruiting policies and decisions

Students are self selecting this program, in part, because it is online. Students must maintain a 3.00 GPA in order to graduate (University policy). As noted above, the GMAT requirement for admission is waived for applicants who have passed either the U.S. C.P.A. Examination or the Enrolled Agents Examination. The University’s Online Campus website provides self-assessment information for students to determine if online education is right for them.

F. Procedures to evaluate teaching effectiveness in the distance education modality.

Faculty will continue to consult with the Online and Hybrid Support Center on a regular basis. As stated in the College of Business and Economic’s Policy on Online and Hybrid Instruction, the Department Chair can require an instructor who is teaching online for the first time to have the course evaluated by students and or peers” (see http://www.cbe.csueastbay.edu/docs/CBE_Policy_13.pdf) As a condition for Taxation faculty teaching on-line, they must agree to be independently evaluated by the students. In addition, the Department Chair will have unlimited access to the website for the class in order to monitor the class and, if necessary, make formative suggestions to the faculty.

Section IV: Resources

Faculty
A. Number and type (full-time, part-time, tenured, non-tenured) of faculty allocated to support the program in terms of developing the curriculum, delivering instruction to students, supervising internships and dissertations, and evaluating educational effectiveness

Currently two tenured or tenure track professors. We are hiring a third tenure track professor. The three other instructors are lecturers who are professionally qualified tax professionals. All lecturers are CPAs with extensive practical experience and M.S. Degrees in Taxation.

B. Information about the balance of full- and part-time faculty members involved, and how that balance will ensure quality and consistency in instruction and advising

Of the eleven graduate tax classes, a maximum of 4 are taught by part-time instructors and the other 7 or 8 are taught by tenured or tenure track faculty. The only required graduate tax class taught by a lecturer is Acct 6410 taught by Roe Tipton. Tipton sometimes also teaches Acct 4220. Because students in our program are primarily interested in becoming practicing tax professionals, they benefit from being taught by practicing tax professionals.

C. Analysis of the impact that the proposed program or change will have on faculty workload for all involved in the program, including teaching, research, and scholarship. Who will teach courses no longer being taught by the faculty reassigned to this program? What will be the maximum number of students that each faculty member can advise?

Converting our graduate tax program from a traditional format to an on-line program does not change the workload of our faculty.

D. Preparedness of faculty to support the modality of instruction – Are faculty development opportunities available? Include any faculty guidelines for online instruction.

The University provides opportunities for faculty regarding teaching online through the Online and Hybrid Support Center and workshops on online teaching conducted by our Faculty Development Center.

The College of Business and Economics has developed detailed guidelines implementing the broader University guidelines that apply to on-line teaching.

E. Overview of the key credentials and experience of primary faculty responsible for the program – Include abbreviated vitae (3-5 pages) that demonstrate the most current activities in relationship to the program (scholarship, teaching, etc.) Vitae will be attached.

Gary R. McBride

Charlie Yuan
Student Support Services

A. Assessment of student support needs including, but not limited to:
   i. Ongoing academic advising and academic support
   With the creation of the online campus, the needs of the students, both relating to academic advising and academic support, are available online. Students will be instructed on how to contact faculty, staff, or the department via email, discussion board, chat room and telephone for ongoing advising and support. Students living within commuting distance will also have the option of coming to campus to meet with faculty on a face to face basis.

ii. Financial aid advising
   The Financial Aid Counselor in Planning and Enrollment Management handles all financial aid advising, including “special budget” programs such as the proposed online degree program. Students who are matriculated in a regular education program that is completely held online would be treated the same as other financial aid students with one exception: the travel component in the student budget (aka cost of attendance) would be removed since students would not have expenses associated with attending a campus for classes. All financial aid advising can be conducted online.

iii. Career placement services
   The Career Development Center offers a sophisticated, user-friendly website on which students can research occupations, sign up for interviews, and learn how to improve their job hunting - all online. Many of our industry's human resource managers notify our Career Development Center any time they have an opening. The faculty in our department also have close industry connections and often arrange for interviews for our students as they are in the program. Career Development Center staff members are available for online and telephone counseling.

iv. Availability of support services for students and faculty including helpdesk hours
   The CSUEB Help Desk supports the instructional and administrative goals of the University by coordinating help requests with appropriate technical support personnel to resolve both hardware and software problems. Students, faculty and staff can submit requests for assistance by using online forms, email and voicemail. Requests can be submitted twenty-four hours a day.

Information Literacy and Library Resources
A. Description of the information literacy competencies expected of graduates and how they will be evaluated
   Tax research and procedure is one of the most important classes in our program. We prefer (but do not require) that students take the class early in their program. All classes
require additional writing assignments that reinforce the students’ research skills. The graduate tax program has superb electronic tax research resources. Students will be expected to demonstrate competency specifically in tax research and writing throughout their required coursework for the degree. Their level of competence will be intensively evaluated in the master's thesis for the capstone course.

B. Description of how library resources will be used in the curriculum

Tax research is the subject of one our classes and it is incorporated into every class. The library electronic tax resources are constantly being used by our graduate tax students.

C. Description of what staffing and instructional services have been put in place and what library and informational resources are available to students and faculty in support of this program including a description of the library's information literacy program

The CSUEB’s Library website includes a list of librarians who serve as subject specialists and as liaison to academic departments on campus. They are not only available for individual students with research questions but they work with faculty as well in course planning and design. The following three courses are offered by the Library to support the development of information literacy skills: 1) *Introduction to Information Literacy* (LIBY 1210) This course introduces basic information literacy concepts and examines research strategies and appropriate techniques for effectively identifying, acquiring, evaluating, using, and communicating information in various formats. This course satisfies the General Education Information Literacy requirement. The sections are tailored to articulate with courses in first-year G.E. sequences in areas; 2) *Information Skills for the Electronic Age* (LIBY 1551) This course is designed to provide instruction and practice in finding and critically evaluating information from print, electronic, and other non-print sources. Students will learn effective use of the Library's collections and services, as well as how to access remote information including selected Internet resources. This course satisfies the General Education Information Literacy requirement; and 3) *Discipline-Based Information Research* (LIBY 3200) Research techniques and computer skills for effectively identifying, acquiring, evaluating, using, and communicating information in specific disciplines. The focus will change from quarter to quarter as appropriate.

D. If additional information literacy and library resources are deemed necessary, specify what these resources are and detail the institution's long-term financial commitment to implement this program

No additional literacy and library resources are deemed necessary.

E. Access to library systems (local, national, or global), electronic services, Internet, information utilities, service providers, and document delivery services for both faculty and students

The CSUEB Library has an entire link on its website entitled "Library Services for Students Enrolled in Online/Distant Education Classes." Faculty have access to this link. The University Library offers a wide range of services to help both students and faculty, including information on how to access: 1) HAYSTAC, the Library's online catalog; 2) CSUEB's more than 80 online full-text journals and databases; 3) and Off-Campus
databases. Materials not located in HAYSTAC may be searched in Link+, a combined catalogue of university libraries, including many in the California State University system. Link+ provides Interlibrary loan services to students and faculty. Materials such as books, periodical articles, dissertations, musical scores and government documents can be ordered by completing an online Interlibrary Loan form; these must be picked up on campus.

F. Staff and services available to students and faculty for instruction on how to use, access, and support information resources, onsite and remotely, as applicable

Staff and services available to students and faculty for instruction on how to use, access and support information resources include the following: 1) Instant Messaging; 2) 24/7 Chat with a professional using a web browser, 24 hours a day, 7 days a week - no special account or special software is required; 3) Email - CSUEB librarians will respond usually within 24 hours during the normal work week; 4) In Person - available at both the Hayward and Concord campuses during Reference Service Hours Monday through Thursday 8:00AM to 9:00 PM; Friday 8:00 AM to 5:00 PM; Saturday 11:00 AM to 5:00 PM; and Sunday 11:00 AM to 7:00 PM; and 5) Phone - available at both the Hayward and Concord campuses during Reference Service Hours.

Technology

A. Description of the institution’s technological capacity to support teaching and learning in the proposed program

CSUEB has a university wide implementation of the Blackboard Course Management system software. It is available 23 hours every day with 1 hour for backup and maintenance. The University also has a Center for Teaching & Learning with Technology (CTLC) with eight full-time Information Technology professional specialists involved in instructional design, development and production. The CTLC staff are available for large group, small group and individual consultations for faculty. The Center also sponsors frequent workshops on diverse areas of education-relevant technology issues. A few examples of workshop topics are the following: Making Your Power Points Accessible; Accessibility and Universal Course Design; and Online Communication Tools. An annual two day conference focusing on the most recent developments in educational technology is held by CTLC for all faculty every year just before Fall classes begin.

B. Description of the institution's provisions for students in the proposed program to gain full access to course materials

CSUEB is on track to be in total compliance with Americans With Disabilities Act, following the guidelines and timeline established by the California State University Chancellor's Office. The proposed program will work fully within these guidelines, following the established timeline. All department faculty are spending time this summer to insure that all courses offered in our department (online or on campus) will be accessible.

C. Description of the level of technology proficiency expected of students and faculty

We expect students and faculty to be able to access the internet and be able to use a browser as well as the ability to use email and word processing. With these as a basis, we expect
students and faculty to transition into Discussion Boards, External Links and other similar online communications.

D. Description of how will students will receive training on how to utilize program required technology

Students will be encouraged to access the general introduction to the technology utilized by CSU East Bay through the online campus. Each class begins with a lecture entitled “How to Take This Class On-Line” which explains exactly how the on-line class is taught.

E. Description of how the institution will ensure business continuity during system failures (major or minor) or scheduled service interruptions

Students and faculty are notified in advance of scheduled service interruptions; they are notified of the status of down time during system failures. The university has configured Blackboard to run in a "load-balanced" state, which in the event of a server failure will move operations to a backup server.

F. Description of the provisions available to faculty to ensure that the enrolled student is the student completing the coursework

Students are issued a Net ID from their first day of enrollment in the University. In order to receive this Net ID at the initial orientation program, they will have to provide documentary evidence of identity. There is a feature of Blackboard which enables each professor to track the course participation of all students in his or her courses through following the Net ID.

All course materials will be available to students on Blackboard.

Physical Resources

A. Description of the physical resources provided to support the proposed program(s) and the impact of the proposed change on the physical resource capacity of the institution. This includes, but is not limited to the physical learning environment - classrooms, study spaces, student support areas

The proposed online degree program will have no impact on the physical resource capacity of the University. Fewer University resources will be used because classrooms will not be needed.

Financial Resources

A. Assessment of the financial viability and sustainability of the program including:

i. Narrative describing all start-up costs for the institution and how the costs will be covered (including direct program cost and institutional indirect cost) or is it intended to meet a specific need while being subsidized by the institution – Costs for licensing, hardware, software, technical support, training for faculty and students, and instructional design should be included
The College of Business is absorbing the software costs for each faculty member who teaches in the program. Also, the College of Business is committed to providing faculty in the program with the necessary hardware. Whenever possible, the University media center is used to supply technology technical support—both for students and faculty.

**ii. Total cost of the program to students, including tuition and any special fees**

The CSU system does not charge tuition to California residents. Instead, it charges educational fees. The California State University, East Bay full time graduate student fee amounts to $1329 a quarter or $6645 for the five quarters of the program. The rates quoted reflect the fees at the current time and are subject to change.

**iii. Financial impact of the change on the institution including evidence that the institution has the capacity to absorb start-up costs. If the institution has incurred a deficit in the past three years, supplemental information describing the financial capacity of the institution to start and sustain the new program(s) is required**

CSUEB is a state-supported educational institution and student fees and other revenue cover approximately 55% of the educational funding allocation to the campus. The remaining 45% is authorized by the state budget created by the governor and approved by the legislature. As a result, the implementation and continuation of the online degree program is not dependent on costs being covered completely by projected revenues. The institution has the capacity to absorb start-up costs as evidenced by the creation of a graduate program in Social Work four years ago that now has seven tenured/tenure track faculty and a nationally accredited program with 169 graduate students enrolled as of Fall 2006.

**iv. Statement of the minimum number of students per year necessary to make the program financially viable - the budget should reflect anticipated attrition and should include plans to respond to low enrollment**

CSU East Bay has not had an online MS in Taxation and this will be a new opportunity for our students. We currently have approximately 50 students in our online courses and project an enrollment increase of approximately 20% each year. To sustain viability, we need to maintain our current number of enrolled students.

**v. Budget projection, for at least the first three years of the proposed program, based on the enrollment data in the market analysis and including projected revenues and costs - The budget should include all budgetary assumptions**

This is projected as a state supported program. Colleges received a budget based upon FTES (full time equivalent student) projections.

This program is not expected to have any unique costs (compared to the current program for the last 30 years) other than the added cost of software and technology which is being paid for by the College. The University is providing technical support.

The California State University budgetary system is complex and is subject to the decisions of the campus administration, the Chancellor, the Legislator and the Governor. All
budgetary information is to illustrate our current expectations, which are subject to changes dependant on the public funding process.

*See attached CSUEB Online Taxation budget*

**Attachments**

**Section V: Teach-out**

**Teach-out**

A. Teach-out plan detailing how students who begin this program will be able to finish if the institution determines that the program is to be closed

The program will stop admitting students and will commit to finishing those who are still in the pipeline through offering courses online when the numbers justify this approach or if the numbers are small through online individual study.