TO: The Academic Senate

FROM: Committee on Instruction and Curriculum

SUBJECT: Taxation Certificate offered online

PURPOSE: For Action by the Academic Senate

ACTION REQUESTED: That the Academic Senate approve the existing Online Taxation Certificate to be offered online; effective Spring 2010

BACKGROUND INFORMATION: Carl Bellone, AVP APGS, provided the following background information in a memo to the CIC chair dated November 13, 2009:

“In May 2009, the Senate approved 08-09 CIC 39 MS in Taxation to be offered in an online format. It was subsequently approved by WASC. Currently, all of the courses leading to the MS in Taxation are being offered online.

The Taxation program also has a Taxation Certificate that is listed in the catalog. The Taxation Certificate consists of a subset of the courses in the MS in Taxation. WASC does not require approval for certificate programs.

We did not realize it at the time, but when the MS in Taxation was approved to be offered online we were ipso facto approving the Taxation Certificate to be offered online also. We would now like to make this informal approval formal by asking that CIC and the Senate approve the offering of the Taxation Certificate in an online format through state support. The CBE Curricular Committee approves the offering of the online Taxation Certificate.

The Taxation Certificate consists of 28 units out of the 45 units required for the MS in Taxation. As mentioned, these are the same courses that have been approved to be offered online. Currently there is only one student pursuing the Taxation Certificate.”

CIC unanimously approved this certificate at its meeting on January 4, 2010.

All supporting documents for this new certificate are available for review on the 1/4/10 CIC Sharepoint meeting workspace. The web link for this workspace is:
https://sharepoint.csueastbay.edu/sites/AcademicSenate/CIC%20Meeting1/CIC%20Meeting%2009-10/default.aspx?InstanceID=1&InstanceID=20100104
The graduate Taxation certificate program is designed to meet the needs of those who wish to focus

Admission
The program is open to students who hold a baccalaureate degree from an accredited college or university. Admission into the graduate Taxation certificate program requires that at least two of the following standards be met:

1. Satisfactory performance on the Graduate Management Admissions Test (GMAT) or passage of the U.S. Uniform Certified Public Accountants exam or the Federal Enrolled Agents exam.
2. Acceptable grade point average on all course work prior to admission into the certificate program;
3. A record of appropriate employment.

Prerequisite Courses (12 units)
(These prerequisite courses may be satisfied through equivalencies.)

- ACCT 2251 Financial Reporting and Analysis (4)
- Eight additional units of ACCT 2000 or 3000 level coursework covering financial reporting/analysis, tax accounting fundamentals, and individual taxation, with consent of advisor (8)

Curricular Requirements

A. Required Courses (20 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 6258 Tax Planning for Individuals (4)
- ACCT 6410 Tax Accounting Periods and Methods (4)

B. Elective Courses (8 units)
Two of the following, one of which must be ACCT 6224 or ACCT 6227:


Participants in the program will be required to have a minimum 3.0 grade point average in order to receive the certificate. No grade below a "B" in graduate courses and no grade below a "C" in undergraduate courses can be used in the program. All of the coursework must be completed within five years.