

**CALIFORNIA STATE UNIVERSITY SAN MARCOS
NEW PROGRAM PROPOSAL - Form P**

For Academic Programs Office Use Only
R.E. _____ Catalog _____ File _____

COLLEGE CHABSS CoBA CoEHHS CSM

TITLE OF PROGRAM Professional Certificate in Accounting

Discipline ACCT

This form is the signature sheet for new programs and new options/concentrations/emphases/tracks within existing programs. For all changes to existing programs (other than addition of new options/concentrations/emphases/tracks), use the Form P-2.

Check one: New Undergraduate Major or New Graduate Degree New Option/Concentration/Emphasis/Track New Minor New Teaching Credential New Certificate

Attach a completed New Program Template
Attach a completed New Option/Concentration/Special Emphasis, Teaching Credential and Minor
Attach a completed New Certificate Template

Does this proposal impact other disciplines? Yes No If yes, obtain signature(s).
Any objections or concerns should be stated in writing and attached to this form. Please check the box to indicate whether a memo has been attached.

_____ Support _____ Oppose
Discipline #1



Signature Date

_____ Support _____ Oppose
Discipline #2

Signature Date

_____ Support _____ Oppose
Discipline #3



Signature Date

1.  2-13-14 2.  2-13-14
Originator (Please Print) Date Program/Department Director/Chair Date

REVIEW PROCESS

3a. _____ Date 3b. _____ Date
Dean of Library* Dean of Information and Instructional Technology Services*
3c. _____ Date 3d. _____ Date
Vice President for Student Affairs* Director of Planning, Design and Construction (if applicable)*

COLLEGE-LEVEL APPROVAL PROCESS

4.  2-24-14 5.  2/25/14
College Curriculum Committee^ College Dean* Date Date

UNIVERSITY-LEVEL APPROVAL PROCESS

(May not begin until all Review and College-Level Approval signatures have been obtained.)

6a. _____ Date 6b. _____ Date
University Curriculum Committee^ Budget and Long-Range Planning Committee^
7. _____ Date 8. _____ Date
Academic Senate Provost
9. _____ Date 10. _____ Date
President Date to Chancellor's Office

* Attach a memo on program impact on the unit and the ability of the unit to support it.
^ Attach a memo summarizing the curricular and/or resource deliberations.

CALIFORNIA STATE UNIVERSITY
SAN MARCOS

Procedure for Submitting Proposals for New Certificates

Each new Certificate is subject to review and approval by the relevant college curriculum committee and the Academic Planning and Policy Committee of the Academic Senate. Requests for approval of a Certificate should be submitted according to the timeline of the appropriate college curriculum committee and should follow the format below:

- 1. Full and exact title of the Certificate program and level of the program (Certificate of Specialized vs. Advanced Study). Name and position of the person(s) submitting the proposed Certificate. Intended implementation date of the program.**

Professional Certificate in Accounting
Certificate of Advanced Study
Submitted by Dr. Alan Styles, Associate Professor of Accounting
Intended implementation date: Fall 2014

- 2. List of the existing programs in the discipline(s) under which the new Certificate is to be offered.**

The program will be offered through Extended Learning, in partnership with the Accounting Department in the College of Business Administration.

- 3. List of the existing program(s) that may be affected by the proposed Certificate.**

None.

- 4. Purpose of the proposed Certificate, including specific academic objectives served, professional applications, potential student market, and a statement explaining the need for the Certificate in comparison to existing related majors, minors, and Graduate programs.**

Effective January 1, 2014, the State of California will require that all applicants for the Certified Public Accounting (CPA) license complete 150 semester units of education with 24 units in accounting subjects, 24 units in business-related subjects, 10 units of ethics-related subjects, and 14 units of curriculum that will help people be successful in the accounting industry. This will require applicants for the license to either complete a master's degree or supplement their 120-unit bachelor's degree with up to 30 semester units of accounting/ethics/business-related courses.

The Professional Certificate in Accounting will provide an alternative pathway to meet the 150-semester unit education requirement for the CPA

License in California. Students and professionals who need fewer than 30 semester units to meet the 150-unit requirement and/or do not wish to pursue a Master's in Accounting or Business Administration can complete accounting and business semester units and earn a Professional Certificate that will provide recognition of their educational achievement. As many accounting and business organizations in California require the services of licensed CPAs, the existence of the Professional Certificate in Accounting will meet an important need for California's economic and workforce development.

The Professional Certificate program will offer a selection of graduate-level accounting courses that combine into a 12-semester unit Professional Certificate. The selection of courses offered in the Certificate will be based on a combination of the accounting courses required for licensure, courses required by regional Master's in Accounting programs, and those beneficial to the careers of the region's accounting professionals.

5. List of the courses, by catalog number, title, and units of credit, as well as total units to be required under the proposed Certificate.

12 units of coursework will be required for the Certificate. Students can choose from among the following course options:

ACCT 513 – International Financial Reporting Standards (3)
ACCT 525 – Assurance Services and Information Technology (3)
ACCT 525 – Tax Research (3)
ACCT 560 – Accounting Ethics (3)
ACCT 561 – Current Issues in Accounting (3)
ACCT 591/592 – Internship (1-2)

6. Definition of the minimum level of competence to be demonstrated to earn the proposed Certificate, and a description of the means of assessing that competence (examination, practicum, field experience, etc.).

The minimum level of competence that must be demonstrated to earn the proposed certificate will be based on the following:

1. Each Professional Certificate in Accounting will require successful completion of 12 units of academic credit. As additional course offerings are added to the program, students will be able to complete up to 36 units of credit or 3 Professional Certificates in Accounting.
2. Students must have an average GPA of B or higher for the 12 units completed for a Professional Certificate and must have earned at least a C in each of the courses.
3. The minimum level of competence for each course will be determined by the instructor(s) based on assessment of the student meeting the stated learning objectives for the course.

Assessment techniques utilized by the instructors will include (but are not limited to): examinations, written assignments, oral presentations, electronic presentations and team projects.

7. Description of assessment strategies for waiver of lower division requirements (where applicable).

N/A

8. New courses to be developed. Include proposed catalog descriptions in the Certificate proposal. "C-forms" for these courses should accompany the proposed Certificate package for curricular review.

ACCT 513 – International Financial Reporting Standards

Introduction to basic topics of financial reporting with emphasis on application of core concepts of International Financial Reporting Standards (IFRS). Discussion of history of the International Accounting Standards Board (IASB) from origin to the more recent developments. Topics include financial statements, cash flow statements, revenue, financial assets and liabilities, inventories, intangible assets, income taxes, leases, earnings per share, consolidated financial statements, and property, plant and equipment.

ACCT 525 – Assurance Services and Information Technology

Examination and discussion of in-depth issues related to information technology and its impacts on auditing tasks, including audit planning, risk assessment, internal controls evaluation, analytical procedures, and substantive test procedures. Information technologies available to business organizations and accounting professionals and how information technology affects accuracy, relevancy, reliability, and completeness of financial statements are investigated. Computer-Assisted Audit Tools and Techniques (CAATs) to attest clients' financial statements are also discussed.

ACCT 531 – Tax Research

Introduction to methodologies for researching U.S. tax law. Students learn web-based research programs to access tax law; locate relevant tax authorities in statutory sources, administrative sources, judicial sources, secondary sources, and tax services; and skills to communicate the results.

ACCT 560 – Accounting Ethics

In-depth discussions of ethical decision making and obligations of accounting professionals. Examination of issues related to ethical reasoning; creation of ethical and effective corporate governance structure; professional ethical codes; legal, regulatory and professional obligations; and corporate social responsibility.

ACCT 561 – Current Issues in Accounting

In-depth examination of current issues facing the accounting profession. Emphasis on development and demonstration of the problem-solving skills necessary to address current and future issues facing accounting professionals.

ACCT 591/592 – Internship

Application and development of accounting knowledge and skills outside of the classroom setting working for private or public business organizations. Grading is pass/fail. Prior approval of internship by instructor required. May be taken as one or two unit course with maximum of four units for academic transcript credit. Internship units cannot be taken for credit towards degree requirements.

- 9. List of all present faculty members, with rank, appointment status, highest degree earned, date and field of highest degree, and professional experience, who would teach in the proposed aggregate of courses.**

Alan Styles, Ph.D., Associate Professor of Accounting & Chair of Department of Accounting, CSUSM.

Richard Hwang, Ph.D., Professor of Accounting, CSUSM.

Syed Zaidi, Ph.D., Assistant Professor of Accounting, CSUSM.

Narelle Mackenzie, CPA, Adjunct Faculty, San Diego State University.
International tax consultant.

Kevin Lightner, Ph.D., Emeritus Professor of Accounting, San Diego State University.

Richard Minot, MS CPA, Adjunct Faculty, CSUSM and UC Irvine. Owner and operator of Minot Accountancy Corporation.

Nancy Rix, MBA CPA, partner of Dickerson Rix & Company LLP. Instructor for CalCPA Education Foundation.

- 10. Instructional resources (faculty, space, equipment, library volumes, etc.) needed to implement and sustain the Certificate program.**

Ongoing access to SMART classrooms and online course management system (e.g., Moodle/Cougar Courses).