PROPOSAL

FOR

PROFESSIONAL CERTIFICATE IN ACCOUNTING

Department of Accounting

College of Business Administration

Effective January 1, 2014 the State of California, will require that all applicants for the Certified Public Accounting license have completed 150 semester units of education with 24 units in accounting subjects, 24 units in business-related subjects, an additional 20 semester units in accounting study, and 10 semester units in ethics study.[[1]](#footnote-1) This requirement will necessitate applicants for the license to either have completed a Master’s degree or supplement their Bachelor’s degree with up to 30 semester units of accounting, business and ethics related courses. The Department of Accounting has proposed a Professional Certificate in Accounting Program that will provide the opportunity for professionals and students to complete accounting, business-related, and ethics semester units in lieu of a Master’s degree. The Professional Certificate Program aims to provide the region’s business professionals a cost-effective and convenient pathway to licensure as a CPA in California.

Many students in bachelor-level business programs transferred to four-year institutions from community colleges and upon graduation have completed more than the required 120/124 semester units. Applicants for the CPA license may include some of these semester units completed in excess of the bachelor degree’s 120/124 units towards the required total of 150 semester units. A number of these students may choose to “top-up” their completed 120+ semester units to the required 150 with a Professional Certificate rather than complete a Master’s degree. Our proposed Professional Certificate in Accounting would provide such students recognition of completing graduate-level courses with the added possibility of transferring the units towards completion of a Master’s in Accounting or Business Administration.

The Certificate Program will aim to primarily serve accounting students and business professionals in San Diego, Riverside and Orange Counties. There are currently at least three universities offering accounting programs at the undergraduate and graduate levels within a thirty mile radius of CSU San Marcos. Although CSUSM’s accounting program is the smallest program in the region (approximately 90 graduating students each year) and does not offer a MS in Accounting, offering a Professional Certificate in Accounting would provide students and professionals in North County, Southwest Riverside County and Southern Orange County a geographically convenient alternative to completing a Master’s degree.

The Professional Certificate Program would offer a selection of graduate-level accounting courses that combine into a 12 semester unit Professional Certificate. The selection of courses would be based on a combination of the accounting courses required for licensure, required by regional Master’s in Accounting programs and those beneficial to the careers of the region’s accounting professionals. The Professional Certificate in Accounting could represent courses with a common theme (e.g., tax or international accounting) or miscellaneous accounting courses. Tenure-track and adjunct faculty would design and teach the classes. Accounting courses suggested by the tenure-track accounting faculty include:

International Financial Reporting Standards

Current Issues in the Accounting Profession

International Auditing Standards

Forensic Accounting

IT Auditing

Ethics and Professional Responsibilities

Internal Auditing

Advanced Accounting Information Systems

Tax Research

International Taxation

Estate and gift taxation and income taxation of estates and trusts

Financial and tax accounting for corporate acquisitions and reorganizations

State and local taxation

Advanced Government and Not-for-Profit Accounting

Accounting for Healthcare Organizations

Tenure-track accounting faculty would be offered “right of first refusal” to develop, teach and/or coordinate the courses offered in the program. If tenure-track were unwilling or not qualified to teach the courses, the Department of Accounting would hire adjunct faculty from other universities and/or the professional accounting community.

Classes in the Certificate Program will be conducted using a combination of traditional face-to-face and online teaching approaches. Instructors will be encouraged to use internet- and video-based delivery systems (e.g., Cougar Courses and video-conferencing) to provide students convenient access to class materials, supplemental readings and submission of assignments.

An initial start-up funding grant would provide the necessary support for program and curriculum development for this new certificate program.

1. Further details available at: <http://www.dca.ca.gov/cba/applicants/tip_sheet.pdf> [↑](#footnote-ref-1)