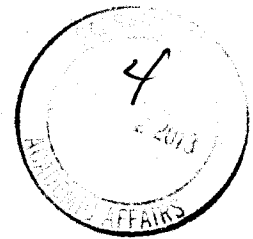




SACRAMENTO STATE

Program Proposal Form B



Academic Group (College): Business Administration	Date of Submission to College Dean: October 30, 2013
Academic Organization (Department): None	Requested Effective: Fall <u>x</u> , Spring <u> </u> , 2014 <u> </u> .
Department Chair: None	Contact if not Department Chair: Monica Lam, Associate Dean for Graduate and External Programs

Title of the Program (Please be specific; indicate minor, undergraduate or graduate degree, etc.):
Master of Science in Accountancy

Type of Program Proposal:

- Modification in Existing Program:
- Substantive Change
 - Non-Substantive Change
 - Deletion of Existing Program

New Programs

- Initiation (Projection) of New Program on to Master Plan
- New Degree Programs
 - Regular Process
 - Fast Track Process
 - Pilot Process
- New Minor, Concentration, Option, Specialization, Emphasis
- New Certificate Program

PLEASE NOTE: Form B is to be used only as a Cover Form. Additional information is requested for each of the above as noted in the corresponding procedure in the Policies and Procedures for Initiation, Modification, Review and Approval of Courses and Academic Programs found at <http://www.csus.edu/manual/acad.htm>

Briefly describe the program proposal (new or change) and provide a justification.

Since the new requirement for the CPA licensure (120 units from Bachelor degree and 30 units from Master degree of certificate, a total of 150 units) was announced, the ACCY area in the College of Business Administration has been receiving many inquiries from both the public, students, and the Chancellor's Office how the MSA program will be revised to prepare students for the CPA licensure. This proposed revision of the MSA curriculum is a response to the market, professional, and legislature demand for preparing our MSA students to be qualified and prepared for taking the CPA exam. The proposed curriculum matches the four sections of the CPA exam including the financial reporting, auditing, regulation, and business environment and concepts.

Approvals:

Department Chair: [Signature] Date: 11-21-13

College Dean: [Signature] Date: 11-21-13

University Committee: Kace Chalmer Date: 12-16-13

Associate Vice President and Dean for Academic Affairs: [Signature] Date: 1-10-13

Current Curriculum

A. Program Requirements (15 units)

- (3) ACCY 260 Financial Accounting Theory
(Prereq:
ACCY 112 and ACCY 113 or ACCY 250)
- (3) ACCY 261 Cost Analysis and Control
- (3) ACCY 262 Current Topics in Auditing
- (3) ACCY 265 Advanced Accounting Information Systems
Analysis and Controls
- (3) ACCY 269 Individual and Business Income Tax Accounting

B. Electives (12 units) (12) Select four from the following:

- (3) ACCY 240 Integrated Accounting Concepts
- (3) ACCY 250 Financial Accounting
- (3) ACCY 251 Foundations of International
Accounting (ACCY 250 or
equivalent)
- (3) ACCY 275 International Wealth and Asset
Management
- (3) ACCY 277 Comparative International Tax
Systems
- (3) ACCY 278 International and Multi-State
Taxation
- (3) ACCY 296 Experimental Offerings in
Accountancy
- (3) ACCY 299 Special Problems in Accountancy
(Classified graduate status)

C. Culminating Experience (3 units)

- Culminating Experience Project
- (3) ACCY 501 in Accounting and Ethics
(Prereq: Advanced to Candidacy)

Note: Total units for all students: 30 units.

Proposed Curriculum

A. Program Requirements (27 units)

- (3) ACCY 250 Financial Reporting I
- (3) ACCY 260 Financial Reporting II (Prereq: ACCY 250)
- (3) ACCY 263 Governmental and Not-for-Profit Accounting
- (3) ACCY 262 Auditing
- (3) ACCY 269 Taxation of Individuals
- (3) ACCY 264 Taxation of Business Entities
- (3) ACCY 265 Advanced Accounting Information Systems Analysis
and Controls
- (3) ACCY 261 Cost Analysis and Control
- (3) ACCY 266 Business Environment and Concepts

B. Culminating Experience (3 units)

- Culminating Experience Project
- (3) ACCY 501 in Accounting and Ethics
(Prereq: Advanced to Candidacy)

Note: Total units for all students: 30 units.

There is no elective in the program.