



SACRAMENTO
STATE

Program Proposal Form B



Academic Group (College): College of Business Administration	Date of Submission to College Dean: October 25, 2007
Academic Organization (Department): N/A	Requested Effective: Fall __, Spring <u>X</u> , 2008 __.
Department Chair:	Contact if not Department Chair: Chiang Wang, Interim Associate Dean for Graduate and External programs
Title of the Program: International Accounting Information Analyst (IAIA) Certificate Program	
<p>Type of Program Proposal:</p> <p><input type="checkbox"/> Modification in Existing Program:</p> <p> <input type="checkbox"/> Substantive Change</p> <p> <input type="checkbox"/> Non-Substantive Change</p> <p> <input type="checkbox"/> Deletion of Existing Program</p> <p><input type="checkbox"/> New Programs</p> <p> <input type="checkbox"/> Initiation (Projection) of New Program on to Master Plan</p> <p> <input type="checkbox"/> New Degree Programs</p> <p> <input type="checkbox"/> Regular Process</p> <p> <input type="checkbox"/> Fast Track Process</p> <p> <input type="checkbox"/> Pilot Process</p> <p> <input type="checkbox"/> New Minor, Concentration, Option, Specialization, Emphasis</p> <p> <input checked="" type="checkbox"/> New Certificate Program</p>	
<p>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/acad/univmanual/index.htm</p>	
<p>Briefly describe the program proposal (new or change) and provide a justification.</p> <p>Please see the attached document.</p>	
<p>Approvals:</p> <p>Department Chair: <u>Chiang Wang</u> Date: <u>10/27/07</u></p> <p>College Dean: <u>[Signature]</u> Date: <u>10/27/07</u></p> <p>University Committee: _____ Date: _____</p> <p>Associate Vice President and Dean for Academic Affairs: _____ Date: _____</p>	

International Accounting Information Analyst (IAIA) Certificate Program

Purpose of the Certificate Program Including How the Proposal Meets Certificate Guidelines

The International Accounting Information Analyst (IAIA) Certificate Program, through its carefully crafted curriculum, will make the accounting professional more relevant in today's global environment. The curriculum is designed to equip the accounting professional with an essential foundation upon which he or she can build a new and expanded paradigm of his or her new role in a rapidly changing and ever more complex world.

The IAIA Certificate Program is available only to students who are enrolled in the Master of Science in Accountancy program or in the Master of Science in Business Administration, Taxation program.

Need for the Program

Today's international accountant must be knowledgeable in many nontraditional accounting areas in order to meet the needs of their clients and organizations. In fact, their role has changed so significantly that they should perhaps be given a new title that of International Accounting Information Analyst (IAIA).

The true value of today's IAIA is in their ability to synthesize a wide array of disciplines and view and focus on them through an accounting lens. Today's IAIA should be well versed not only in accounting and auditing principles, but also be exposed to international affairs, international finance, comparative international law and economics, world history, international capital markets, cultures, international asset management and protection, international tax systems and current technologies. It is this ability to synthesize and focus and thereby advise decision makers at the highest levels of private and public enterprises that makes them so valuable in today's global environment.

Indicate the Programmatic or Fiscal Impact the Certificate Program Will Have on Other Academic Units. Describe the Consultation That Has Occurred with Affected Units

This certificate program does not have any programmatic or fiscal impact on other academic units.

List all Certificate Program Requirements

The certificate requires four academic-credits, graduate-level courses. All the four courses will be delivered online. A short description of each of the courses is given below.

ACCY 251 - Foundations of International Accounting

This course will cover the following major topic areas: the role of culture in accounting, comparative international financial and managerial accounting, international financial statement

analysis, international accounting standards and convergence, international business combinations, foreign exchange issues, international auditing issues, international taxation.

ACCY 275 - International Wealth and Asset Management

This course will cover the importance of global asset protection and wealth management, domestic statutory and case law authorities of selected European, American and Asian countries as they relate to wealth protection and asset management, bilateral international agreements relating to wealth management and asset protection, Multilateral agreement affecting wealth management and asset protection, and tax and legal liability minimizing models.

ACCY 277 - Comparative International Tax Systems

This course will cover the similarities and differences between current global tax systems including jurisdiction and conflict of laws issues, the role of bilateral international tax treaties and other international tax related agreements in business operations, international tax planning for individuals and multinational enterprise including corporations, partnerships and estates and trusts.

ACCY 281 - Issues in International Accounting Strategy

This course will cover topics of current interest in the international accounting area. Such a course would allow the program to maintain maximum relevance. This course would cover the most current and important issues in international accounting and tax. It would emphasize the application of fundamental international accounting and tax principles in a problem solving case environment. Topics include: overview of IFRS with U.S. GAAP comparison; international accounting issues for the IT sector; international accounting issues for manufacturing industries, international accounting issues for associates and joint ventures, and intangible asset valuation under U.S. GAAP and IFRS

Names of the Faculty or the Academic Unit That Will Be Responsible for Offering and Monitoring the Quality of the Program

The Associate Dean for Graduate and External Programs, with input and participation from the Accountancy Area faculty in the College of Business Administration, will be responsible for the offering and monitoring the quality of this certificate program.

Duration of the Program and Whether It Is A Non-Repeating Program or Offered on A Continuing Basis

The certificate program will be offered on a continuing basis. Each course will be offered over a six-week period. Students can complete the program within six to nine months.

Expected Number of Participants and Their Probable Academic Background

Some of the students enrolled in the Master of Science in Accountancy (MS/ACCY) and Master of Science in Business Administration, Taxation (MSBA/Taxation), will participate in this certificate programs. Additionally, Accounting and taxation professionals who do not wish to receive a

master's degree may also be participants in this program. We anticipate 40-50 students per year will participate in this program.

Resource Needs for the Certificate and Academic Achievement Program

This certificate program will be offered through the College of Continuing Education (CCE) on a self-support basis with the MS/ACCY and MSBA/Taxation programs. The instructors will be full-time Accountancy area Faculty in the College of Business Administration or highly qualified professionals in the fields of Accounting or Taxation. All the instructors will be paid on an overload basis. Since all the courses will be delivered online, there is no additional space or equipment needed for this program. There will be needs for additional clerical and technical support for the program. The cost will be paid for by fees received from the students.