### Program Proposal
#### Form B

<table>
<thead>
<tr>
<th>Academic Group (College): College of Business Administration</th>
<th>Date of Submission to College Dean: October 25, 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Organization (Department) N/A:</td>
<td>Requested Effective: Fall __, Spring <strong>, 2008</strong></td>
</tr>
<tr>
<td>Department Chair: N/A</td>
<td>Contact if not Department Chair: Chiang Wang, Interim Associate Dean for Graduate and External Programs</td>
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</tbody>
</table>

**Title of the Program:** Master of Science in Business Administration, Taxation (MSBA/Taxation)

**Type of Program Proposal:**

- **X** Modification in Existing Program:
  - X 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/acaf/univmanual/index.htm](http://www.csus.edu/acaf/univmanual/index.htm)

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

With globalization of business organizations around the world, there is a significant increase in demand for accounting and taxation professionals to possess knowledge and skills in International Accounting to fulfill the needs of their clients. In response to this new development, the College of Business Administration wishes to incorporate the most important body of knowledge in International Accounting into the MSBA/Taxation curriculum. The curriculum will include three new elective courses (ACCY 251, ACCY 277, and ACCY 281) and one revised elective course (ACCY 275) in the MSBA/Taxation curriculum. Students who successfully complete these four courses will also receive a Certificate of Academic Achievement in International Accounting Information Analyst (IAIA).

Additionally, we propose to revise ACCY 276 to accurately reflect the course content. We also propose that students can take either ACCY 276 or ACCY 500B to fulfill the Culminating Experience requirement for this program. Comprehensive Exam (ACCY 500C) will not be an option to fulfill the Culminating Experience requirement.
### Proposed Curriculum

**Prerequisites**
An undergraduate background in accounting is helpful but not necessary for the successful completion of the MSBA Taxation program.

Prior to enrolling in program courses, the graduate faculty will assume that students are proficient in mathematics, statistics and computer usage. The following skills may be attained through prior coursework, review classes or experience. These proficiency courses do not count toward program requirements:
- Introductory coursework in probability and statistics
- One semester of calculus is strongly preferred
- Ability to use common personal computing hardware and software, including word processing and spreadsheet programs

**Foundation Courses**
For students without an undergraduate business degree, three foundation courses are required for the program:

- **ECON 204 Business Economics (3 units)**
- **MBA 201 Accounting (2 units)**
- **MBA 203 Legal Environment of Management (2 units)**

These courses must be completed before Full Classification into the MSBA/Taxation Program Requirements can be approved.

**Program Requirements**
- **Required Courses (15 units)**
  - ACCY 269 Individual and Business Income Tax Accounting (3 units)
  - ACCY 270 Tax Research and Procedure (3 units)
  - ACCY 271 Tax Accounting Periods and Methods (3 units)
  - ACCY 272 Taxation of Business Enterprises I: Corporations (3 units)
  - ACCY 273 Taxation of Business Enterprises II: Partnerships (3 units)

- **Elective Courses (12 units)**
  - ACCY 250 Financial Accounting (3 units)
  - ACCY 251 Foundation of International Accounting (3 units)
  - ACCY 274 Estate, Gift and Trust Taxation (3 units)

### Current Curriculum

**Prerequisites**
An undergraduate background in accounting is helpful but not necessary for the successful completion of the MSBA Taxation program.

Prior to enrolling in program courses, the graduate faculty will assume that students are proficient in mathematics, statistics and computer usage. The following skills may be attained through prior coursework, review classes or experience. These proficiency courses do not count toward program requirements:
- Introductory coursework in probability and statistics
- One semester of calculus is strongly preferred
- Ability to use common personal computing hardware and software, including word processing and spreadsheet programs

**Foundation Courses**
For students without an undergraduate business degree, three foundation courses are required for the program:

- **ECON 204 Business Economics (3 units)**
- **MBA 201 Accounting (2 units)**
- **MBA 203 Legal Environment of Management (2 units)**

These courses must be completed before Full Classification into the MSBA/Taxation Program Requirements can be approved.

**Program Requirements**
- **Required Courses (15 units)**
  - ACCY 269 Individual and Business Income Tax Accounting (3 units)
  - ACCY 270 Tax Research and Procedure (3 units)
  - ACCY 271 Tax Accounting Periods and Methods (3 units)
  - ACCY 272 Taxation of Business Enterprises I: Corporations (3 units)
  - ACCY 273 Taxation of Business Enterprises II: Partnerships (3 units)

- **Elective Courses (12-15 units)**
  - ACCY 250 Financial Accounting (3 units)
  - ACCY 274 Estate, Gift and Trust Taxation (3 units)
  - ACCY 275 Advanced Estate, Trust and Retirement Planning (3 units)
| ACCY 275 International Wealth and Asset Management (3 units) |
| ACCY 276 US Taxation of International Transactions (3 units) |
| ACCY 277 Comparative International Tax Systems (3 units) |
| ACCY 281 Issues in International Accounting Strategy (3 units) |
| ACCY 296 Experimental Offerings in Accountancy (3 units) |
| ACCY 299 Special Problems in Accountancy/ Taxation (3 units) |

Culminating Experience (3 units)
Select one of the following:
ACCY 276* US Taxation of International Transactions (3 units)
ACCY 500B Project (3 units)

Can be taken as an elective course.

| ACCY 276 International and Multi-state Taxation (3 units) |
| ACCY 296 Experimental Offerings in Accountancy (3 units) |

Culminating Experience (0-3 units)
Select one of the following:
ACCY 500B Project
ACCY 500C Comprehensive Examination (must be in final semester of program)