**Program Proposal**  
**Form B**

<table>
<thead>
<tr>
<th>Academic Group (College): College of Business Administration</th>
<th>Date of Submission to College Dean: March 26, 2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Organization (Department) N/A: College of Business Administration</td>
<td>Requested Effective: Fall x, Spring __, 2008 x.</td>
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<tr>
<td>Department Chair: N/A</td>
<td>Contact if not Department Chair: Gurprit Kindra, Associate Dean for Graduate and External Programs</td>
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<tr>
<td>Title of the Program: Master of Science in Business Administration, Taxation (MSBA/TAX) Program</td>
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**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/aac/uni/manual/index.htm](http://www.csus.edu/aac/uni/manual/index.htm)

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

The College of Business Administration requests the suspension of the Master of Science in Business Administration, Taxation (MSBA/TAX) degree. This degree was established in Fall 2005 as a completely online degree program administered by the College of Continuing Education (CCE). Though both CCE and CBA implemented marketing plans, enrollments never reached the expected numbers. Enrollments in this program since its inception have never topped fifteen and have been less than eight in the last two years. In addition the level of faculty qualification required by our accrediting body, AACSB, is currently not being met for classes taught in this degree. A detailed analysis of enrollments, FTE’s and the various requirements for accreditation confirms that the MSBA/TAX degree is not currently viable. We do not want to eliminate this degree, simply suspend it until sufficient demand for the degree is apparent. Please also refer to attached copy of enrollment data sheet.

**Approvals:**

- **Department Chair:** Signature  
  Date: March 26, 2008
- **College Dean:** Signature  
  Date: 
- **University Committee:** 
  Date: 
- **Associate Vice President and Dean for Academic Affairs:** 
  Date: 
Degree to be Suspended:

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)
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.
## MSBA Taxation
### Fall 2005 to Present

<table>
<thead>
<tr>
<th>Status</th>
<th>Fall 05</th>
<th>Spring 06</th>
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<th>Spring 07</th>
<th>Fall 07</th>
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</tbody>
</table>

**Average Size of Enrolled Group** = 12.5; **projection for Fall 08**: 4-6

Currently, there are 42 enrolled as “Fully Classified” 3 (Conditionally Classified” and 4 “Pre-Taxation” students.

*FC* = students with completed foundations courses and only the 30 units of Program Requirement (core) courses remaining and no academic standing issues.

*CC* = students with fewer than 2 foundation courses remaining or students that have some other academic issue that we need to track. They can register for Foundation and Program Requirement (core) courses.

*Pre-MIS* = students required to take 3 or more foundation courses. Students in this classification can only register for foundation courses tracked to insure that they meet the conditions of their classification.