



## Executive Memorandum 23-010

July 3, 2023

**From:** Steve Perez, President

A handwritten signature in black ink, appearing to read "Steve Perez", written over a horizontal line.

**Subject:** Discontinuation of the Professional Accounting Certificate

Upon the recommendation of the Academic Senate and with the concurrence of the Provost, I approve the discontinuation of the Professional Accounting Certificate.

This discontinuation is effective Fall 2024.

<b>Policy Title:</b>	EM 23-010: Discontinuation of the Professional Accounting Certificate
<b>Contact:</b>	Department of Information Systems, Finance, and Accounting
<b>Supersedes:</b>	
<b>Revision:</b>	
<b>Enabling Legislation or Executive Order:</b>	

**Discontinue Undergraduate Program: See [EM 15-005](#)**

**Program Name:** Professional Accounting Certificate

Complete only if applicable:

Program named above is:

Option within \_\_\_\_\_  
(Degree program name)

Option is being elevated to a degree (see elevation proposal for rationale).

Minor

Certificate

**Required Signatures**

**The Department of** Information Systems, Finance and Accounting

**has reviewed and approved this program discontinuation.**

Arash Negahban 10-23-22  
Chair, Department Curriculum Committee

*Arash Negahban*

Arash Negahban Oct. 31, 2022  
Department Chair

**The College of** Business

**has reviewed and approved this program discontinuation.**

J. Trailer, Ph.D. 15 Dec 2022  
Chair, College Curriculum Committee

**Suzanne Zivnuska**

Suzanne Zivnuska  
College Dean

Digitally signed by Suzanne Zivnuska

Date: 2022.12.15 14:54:28 -08'00'

### **Description and History of the Program:**

Since January 1, 2014, the state of California requires students to complete 150 credit hours of education in order to be licensed as a Certified Public Accountant (CPA). Soon thereafter, in response to this requirement, the Accounting department created a **Professional Accounting Certificate (PAC)** to meet the additional 30 credit hours for professional licensure. The PAC has been in place at Chico State for about seven years. This is a **professional program with no linkage** to other programs.

PAC primarily address the University Strategic Priority 1 (high quality learning environments) as noted in the original EM (attached). It meets the general goal of providing students with pathway to productive and employable career. PAC was designed to meet the needs of accounting students who intend to become Certified Public Accountants (CPA), and thereby meets societal needs of having certified accountants who can attest to the fair representation of financial statements.

### **Areas of Concern**

Other institutions within the CSU meet the 150-hour requirement with various other options, including graduate degrees and undergraduate double majors. To the best of our knowledge, only Fresno State has a certificate program, similar to PAC, to satisfy the 150-hour requirement. The state's requirement means that most students (except some transfer students) must take a fifth year of business and/or accounting courses if they wish to become licensed as a practicing CPA. Consequently, the PAC is not a competitive option for students and is of little value from an employment perspective.

The program is currently ongoing with declining enrollment in a range of 25-35 students each year, over the past three years. Discontinuing the program will make other options, such as double majors, available to the students. This will serve dual purposes, increase employability of our graduates and at the same time let the University cross-purpose its offerings leading to higher class sizes.

The program hasn't been suspended and we are not proposing suspension. The program is not viable and will not be brought back in the foreseeable future. PAC is not competitive, as better options exist, hence it is arguably not prudent to devote more resources to uplift the PAC.

The proposal to discontinue PAC is based upon extensive consultation with internal and external stakeholders, as outlined below. The program has not undergone a 5-year review, as it is subject to external AACSB review that encompasses all College of Business course and degree offerings. The number of students graduating from the program is summarized in the table below:

2017	2018	2019	2020	2021	2022	2023 (exp)	<b>Total</b>
19	14	26	41	27	17	13	<b>157</b>

After a gradual increase in the number of students in the program, peaking in 2019-20, the enrollment in the program is declining, and is not sustainable at the current levels. The program is a structure of 30 credit hours, or 10 courses that are not cross-purposed in any of the College of Business degree programs. The College of Business does not maintain detailed financial information for each program, hence we are unable to furnish specific cost and revenue figures.

The EM for approval is attached to this proposal.

### **External Consultation Process**

In fall of 2021, College of Business Dean Terence Lau commissioned an Accounting Task Force with the charge of responding to changes in the accounting profession, the accounting department (now the department of Information Systems, Finance and Accounting - ISFA) and accounting education. The Task Force consisted of College of Business advisory board members and faculty. One important aspect of the task force work was to identify whether the current Professional Accounting Certificate program is the best way to provide students with the extra credit hours needed to become licensed as CPAs in the state of California.

The options that the task force considered were to either keep the existing PAC program, design a new graduate program, or emphasize a double major approach. The task force recommended creating a double-major approach in either accounting/finance or accounting/business information systems for all incoming first-year students to leverage strengths of the combined ISFA department as well as to allow the College of Business to address key shortfalls more quickly in the current program, which shares some overlap with information systems and finance. Consequently, it recommended that the Professional Accounting Certificate be discontinued.

### **Internal Feedback process:**

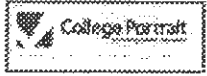
Each faculty/lecturer in the accounting discipline was consulted and their views on pros and cons of the certificate program were discussed. Student representatives were also consulted, some of whom are currently in the accounting program and some are in the PAC program. Subsequently, a meeting took place with the accounting faculty, including lecturers on September 16<sup>th</sup>, 2022. At this meeting, the proposal to discontinue the PAC program was discussed. There was unanimous consensus to discontinue PAC. The proposal was subsequently reviewed by the College curriculum committee.

### **Effect on Staffing and Resources:**

The discontinuation of PAC and replacing it with double major option will yield in savings, as some courses in the PAC will be offered as electives and some courses will be eliminated. The accounting department (now ISFA) has lost few tenure-track faculty members over the last four years, and eliminating these courses will have minimal impact on the workload of existing faculty in the department. Moreover, this will preclude hiring of additional faculty members to staff these courses. Offering the choice of double majors will not add to resources in other disciplines as these courses are currently being offered and have capacity.

Office of the President

**College Portrait**



# Approval of New Professional Accounting Certificate

## Executive Memorandum 12-060

**June 1, 2012**

**From:** Paul J. Zingg, President

**Subject:** Executive Memorandum 12-060, Approval of New Professional Accounting Certificate

Upon the recommendation of the Academic Senate, and with the concurrence of the Provost, I approve the new Professional Accounting Certificate within the College of Business. This certificate requires 30 units. It is designed to be taken concurrently with the BS in Business Administration Accounting option and will enable students to meet the 150 unit national standard for obtaining professional accountant certification. The new certificate will be effective fall 2012.

Office of the President  
California State University, Chico  
Kendall Hall, Room 105  
Chico, CA 95929-0777  
Phone: 530-898-5201  
Fax: 530-898-5077

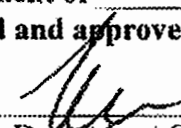
# New Undergraduate Certificate Program

Certificate Name: Professional Accounting Certificate

Department Contact(s) w/phone #(s): Tim Kizirian, X6464

## Required Signatures

The Department of Accounting  
has reviewed and approved this new certificate program

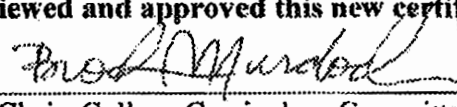
  
\_\_\_\_\_  
Chair, Department Curriculum Committee

2-20-12  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Department Chair

2-20-12  
\_\_\_\_\_  
Date

The College of Business  
has reviewed and approved this new certificate program

  
\_\_\_\_\_  
Chair, College Curriculum Committee

2-22-12  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
College Dean

2.22.12  
\_\_\_\_\_  
Date

Send signature page with proposal attached to Academic Affairs, attn: <sup>KARA MATEJ</sup> Bitsy O'Connor, zip 110

AA Review Completed

3/20/12  
\_\_\_\_\_  
Date

Note: The department will be notified on the of dates for EPPC, Academic Senate, and Chancellor's Office (if applicable) review and number of copies needed.

## Proposal for a New Certificate

I. Proposed title of new certificate.

*Professional Accounting Certificate*

II. Academic year of intended implementation.

2012-13

III. Name of the department and college submitting the proposal.

A. Identify the unit which will have primary responsibility for the certificate.

Accounting Department, College of Business

B. Identify the level of the certificate (i.e., undergraduate or post-baccalaureate).

Undergraduate

IV. Statements on questions of need and demand.

A. Relation of the program to the University Strategic Plan.

The Professional Accounting Certificate primarily addresses the University's Strategic Priority 1 ("high quality learning environments"). This Certificate is designed for students to meet the 150-unit national standard for obtaining certification as professional accountants. This Certificate addresses the California State Board of Accountancy requirement for addressing California Senate Bill 819, also known as "the accountant's 150 semester units rule."

B. Rationale for seeking a certificate rather than another type of program (degree, option, minor).

The rationale for seeking a certificate rather than another type of program is that most, but not all BADM-ACCT majors will want to become CPA certified. Students who want to become CPA certified will need the courses in the Certificate. Per Senate Bill 819 the BADM-ACCT degree falls 30 semester units short of providing accounting majors the ability to become Certified Public Accountants.

C. Need for the proposed certificate.

1. Identify other CSU campuses with the proposed certificate.

None

2. Identify neighboring institutions with the proposed certificate.

None

3. Identify differences, if any, between these programs and the proposed program.

Most schools are addressing Senate Bill 819 with a Master of Science in Accountancy. Chico does not presently have the resources to support a separately assessed, PhD-heavy MSA that can meet the AACSB's (our accrediting body) PhD levels.

- D. Identify other closely related curricula currently offered by the campus.

**BS in Business Administration - Accounting Option (BADM-ACCT) – see Attachment B**

1. Explain the impact the proposed certificate will have on these programs.

The proposed certificate will not affect the BADM-ACCT option because students who wish to become California CPAs will concurrently work towards the completion of both the BS degree and the proposed certificate. The enrollment in some accounting electives may be increased because of the concurrent certificate. Some accounting electives may be offered more often than in the past making it easier for the BS degree to be completed in a timely fashion for those not pursuing the certificate.

2. Explain how current programs do not meet the proposed certificate's objectives.

BADM-ACCT is a 120 unit degree. It does not address the additional unit requirements (both in magnitude and course specificity) of the additional 30 units promulgated in Senate Bill 819.

- E. Student demand for the program.

1. Give evidence of serious student interest in the proposed certificate.

A vast majority of accounting majors want to become CPA's. CPA certification is typically the end goal of becoming an accounting student.



2. Estimated number of students seeking the certificate
  - a. in the year of initiation - 50
  - b. after three years - 100
  - c. after five years - 100
  - d. Describe methodology for developing these estimates.

The methodology for developing these estimates is based on the current head count of declared accounting majors of approximately 200. A hyper-conservative estimate is that 50% of accounting majors want to become CPA's. In a steady state it is reasonable to assume that half of the total head count of accounting majors will want the certificate (answers B and C, above). It is possible that there will be a ramp-up to the steady-state of a headcount of 100 students in the first year as news of the certificate will start to spread

3. Estimate the number of certificates awarded
  - a. in the year of initiation – 0-10
  - b. after three years - 100
  - c. after five years - 100
  - d. Describe methodology for developing these estimates.

Since the certificate is intended to be concurrent with the BADM-ACCT degree, it will be difficult to earn it in the first year it is offered. However, students wishing to address Senate Bill 819 should quickly become aware of the benefits of the proposed certificate. As stated above the estimate of 100 students is half of the total head count of current accounting majors.

- F. Identify professional uses for the proposed certificate.

The sole purpose of the certificate is to guide students into properly addressing Senate Bill 819 in an academically solid manner so that CSUC accounting majors can become CPA's.

## V. Resources

- A. List the faculty members for the required courses in the program by  
Name  
Rank  
Appointment status  
Highest degree earned  
Date and Field of highest degree  
Professional experience

For ACCT courses: DeBerg, Kizirian, Leese, Milliron - all Tenured and Full Time, doctorally qualified in accounting, with professional work experience in accounting.

- B. List the faculty members for the elective courses in the program by  
Name  
Rank  
Appointment status  
Highest degree earned

For ACCT courses: Kizirian, Leese, Milliron, DeBerg - all Tenured, Full Time, doctorally qualified in accounting, with professional work experience in accounting.

Per discussion with all various respective department chairs, PHIL 320, BLAW 415, FINA 351, FINA 453, MGMT 444 are regularly offered. Various instructors have historically taught these courses.

Kizirian communicated with Ed Pluth, Chair of the Philosophy Department regarding reviving the offering of PHIL 328 and PHIL 469 on a regular basis. The projected enrollment in the certificate should provide sufficient FTES to offer at least one PHIL section on a regular basis. There is at least one PHIL faculty member willing and able to teach PHIL 328. PHIL 469 has not been offered in years. We note that PHIL 469 is cross-listed with a POLS 469, increasing the opportunities for higher FTES and thus, increasing the probability of future offering of PHIL/POLS 469. Per discussion with Charlie Turner, POLS intends to offer POLS 469 as an elective in their Public Administration program.

See **Attachment D** for emails from Philosophy and Political Science departments.

- C. List the resources needed to sustain the program for the first five years, including cost and funding source.  
Faculty – an estimated three more state-supported, accounting part-timer sections per semester.  
Staff – while we won't need any additional staff, the ACCT staff will have to address the incremental work load to hire and assimilate into the classroom three additional PT instructors.  
Facilities – incremental classroom capacity to support three extra sections per semester.  
Library resources – negligible.  
Equipment - a negligible quantity of computing and sundry supplies.  
Specialized material – negligible.  
Funding source – all incremental funding for the Certificate will be state-side.

D. Additional support resources required, including source of support.

Incremental support will be limited to the time, effort and structural needs required to offer three accounting part-timer sections per semester. While difficult to quantify in a precise point estimate, these costs will generally include items such as incremental department chair time, RTP time and staff time.

VI. Curriculum

Note: Proposed curriculum should take advantage of courses already offered in other departments when subject matter would otherwise overlap or duplicate existing course content.

A. Total number of units required for certificate.

30 units are required for the certificate - to be taken concurrently with BADM-ACCT – see **Attachment C** for MAP including both programs.

B. Special criteria for admission and/or continuation (if applicable).

Admissions to the certificate is limited to BADM-ACCT students

C. Explanation of any special program characteristics (e.g., terminology, credit units required, types of coursework, etc.).

There are no special program characteristics.

D. List all new courses for the proposed program.

Course number and title – ACCT 568 – Forensic Accounting  
Units of credit – 3.0  
Prerequisites – ACCT 421  
Proposed catalog description –

This course covers key forensic accounting concepts including fraudulent financial reporting, misappropriation of assets, income reconstruction, money laundering, litigation (emphasis on damages) and business valuation. The course requires the application of analytical accounting and communication skills to identify and present financial discrepancies and improper acts for criminal proceedings and/or civil litigation.

Mode of course delivery if other than regular – NA

1. Identify the new courses needed to initiate the program.

ACCT 568 – This is a new course that will be listed in the certificate, but wasn't added solely for the purpose of the certificate.

2. Identify the new courses needed during the first two years after implementation.

None

- E. List all required courses for the program.

Course number and title

Units of credit – **all courses are three units.**

Prerequisites

**ACCT 558 Accounting Ethics**

Prerequisites: BADM 300 with a grade of C or higher; completion of at least one upper-division accounting course with a grade of C or higher.

Description: This course is designed to raise students' ability to recognize and respond to ethical issues facing the accounting profession and accounting professionals. Course learning objectives include improving students' moral reasoning and ethical decision making, understanding accountants' professional responsibilities, over viewing areas of accounting practice abuse, and developing students' communication and critical thinking skills. AICPA, IMA, and U.S. Treasury Department codes of conduct for financial accountants, auditors, management accountants, and tax accountants are emphasized along with professional responsibilities that are tested on professional certification exams.

**ACCT 568 Forensic Accounting**

Prerequisites: ACCT 421

Description: This course covers key forensic accounting concepts including fraudulent financial reporting, misappropriation of assets, income reconstruction, money laundering, litigation (emphasis on damages) and business valuation. The course requires the application of analytical accounting and communication skills to identify and present financial discrepancies and improper acts for criminal proceedings and/or civil litigation

- F. List all elective courses for the program.

Course number and title

Units of credit – **all three unit courses except for ACCT 351, which is a 1 unit course that can be taken up to six times.**

**PHIL 320 Ethics**

Prerequisites: None

Description: An introduction to moral theory, including such figures as Plato, Aristotle, Kant, and Mill. Alternative views concerning fundamental moral questions will be explored.

### **PHIL 328 Business Ethics and Social Policy**

Prerequisites: None

Description: An examination of ethical issues that arise in business decisions and the formulation of social policy involving business, e.g. employee rights, consumer and environmental protection, advertising, and affirmative action. Moral theory and alternative conceptions of justice will also be discussed.

### **PHIL 469/ POLS 469 Ethics in Government**

Prerequisites: Faculty permission

Description: A discussion course which explores a variety of ethical decision-making procedures via a case-study approach in order to help students develop critical decision-making skills useful in dealing with ethical issues likely to confront the public manager.

### **BLAW 415 Entrepreneurship Law**

Prerequisites: MGMT 450 (may be taken concurrently)

Description: This course presents an in-depth study of California, federal, and international laws as they affect the management of entrepreneurial and small business enterprises. Emphasis is placed on social policy dimensions as much as practical aspects of the dynamic and ever-changing relationship between government and entrepreneurial ventures.

### **FINA 351 Investments**

Prerequisites: FINA 307

Description: Investments from the point of view of the individual investor, security and non-security investments, analytical techniques; industry studies, and management of the personal portfolio.

### **FINA 453 Estate Planning**

Prerequisites: FINA 307

Description: To give students a basic understanding of the major methods and techniques of preserving and transmitting an individual's wealth, including gift-giving, the use of various trusts, the use of life insurance, and the proper preparation of a will. Students will be expected to be aware of the causes and consequences of an inefficient transfer of wealth and therefore must acquire a working knowledge of the institutional constraints, including the law of property, wills, and intestate distribution, the probate process, and State and Federal estate, gift, inheritance, and generation-skipping transfer taxes.

### **MGMT 444 Managing Project Teams**

**Prerequisites:** MGMT 303 or faculty permission

**Description:** Creating team effectiveness and developing project management skills. Includes coverage of the nine project management body of knowledge areas required for professional certification by PMI, the professional code of ethics, and the benefits of diversity on team performance. The course requires use of information technology including spreadsheets, Web-based file storage and sharing, electronic presentations and use of project management software.

### **ACCT 351 Simulation Laboratory Accounting (1 unit)**

**Prerequisites:** Faculty Permission

**Description:** Laboratory experience with accounting simulation programs. The student interacts with a simulated environment via computer facilities or other laboratory situations. You may take this course more than once for a maximum of 6.0 units. Credit/no credit grading only. This course does not count as an elective within the Accounting Option.

### **ACCT 363 International Accounting**

**Prerequisites:** None

**Description:** Accounting concepts, standards, and procedures for the international business environment. Topics include International Financial Reporting Standards (IFRS), accounting for foreign currency translations, hedging foreign exchange risk, translation of foreign currency financial statements, accounting for changing prices, international consolidation of financial statements, segment reports, international taxation and transfer pricing, performance evaluation, international auditing and corporate governance.

### **ACCT 365 Not-for-Profit Accounting**

**Prerequisites:** ACCT 202

**Description:** Concepts, principles, and problems of fund accounting for government and non-profit organizations. The design of accounting systems for hospitals, educational institutions, and community organizations. Emphasis is on the role of accounting in making decisions in government and non-profit organizations.

### **ACCT 420 Advanced Cost Management Systems**

**Prerequisites:** ACCT 320

**Description:** Topics in cost management systems, focusing on the design of cost management systems for manufacturing and service environments. Coverage includes activity-based costing, just-in-time manufacturing, allocations, transfer pricing, performance evaluation, quality measurement and control, and cost estimations. A case study format is used.

### **ACCT 422 Controls and Asset Management for Small Business**

**Prerequisites:** ACCT 202, MGMT 450 or faculty permission, MINS 301.

Description: Examination of internal controls and asset management issues for small business. Conceptual accounting issues and problems are emphasized. Students use software to illustrate accounting applications.

### **ACCT 521 Advanced Accounting Information Systems**

Prerequisites: ACCT 321

Description: Extension of concepts covered in ACCT 321. Detailed analysis of corporate and information technology governance, including the COSO and COBIT standards; requirements analysis, construction and advanced statistical analysis of large scale accounting data warehouses; investigation of accounting information systems fraud and associated breaches of professional ethics and related methods of prevention and detection.

### **ACCT 530 Planning, Control, and Performance Evaluation Using Enterprise Resource Planning Software**

Prerequisites: ACCT 321, ACCT 325

Description: This course provides students with an in-depth view of an enterprise-wide planning and control system. A comprehensive case study is created by student teams representing the value chain areas of procurement, production, and sales. Coverage includes concepts of responsibility centers, product costing, product prices and performance reporting.

### **ACCT 537 Federal Income Taxes: Corporate, Partnerships, Fiduciary**

Prerequisites: ACCT 437

Description: An in-depth study of business entity, individual and fiduciary taxation in a multijurisdictional environment. Advanced coverage of tax research, tax planning, and tax compliance issues. Recommended for Certified Public Accountant (CPA) candidates.

### **ACCT 551 Information Technology Auditing**

Prerequisites: ACCT 421 or instructor permission.

Description: An applied approach to attest and assurance services of IT auditors. The course emphasizes the assessment of internal and computer controls in order to identify key risks within accounting cycles. Students gain knowledge of appropriate data processing methods as well as segregation of incompatible IT functions in the system. Within several accounting cycles, students test application, security and general controls to identify key audit concerns and focus audit effort on "most important assertions." The assessment of application controls involves a review of input, processing, and output controls. Students assess factors that contribute to IT fraud, identify seeded fraud schemes, and respond to seeded fraud-related detected misstatements. Methods of information

system maintenance and configuration for stronger controls are considered.

**ACCT 556 Accounting Theory**

Prerequisites: ACCT 326

Description: A study of theoretical considerations in asset measurement and income determination. Emphasis is placed on the conceptual basis underlying current accounting standards.

- G. For undergraduate certificates, explain provisions for articulation of the proposed certificate with community college courses.

The provisions for articulation of the proposed certificate with community college courses are minimal to zero since certificate courses for the most part are upper division courses.

- H. Complete catalog copy, including admission and completion requirements. See the current University Catalog for correct format; please follow it exactly. Before the proposal is submitted to Academic Affairs (for undergraduate certificates) or to the Office of Graduate Studies (for post-baccalaureate certificates), it may be helpful to review catalog copy with the Director of Academic Publications, Facilities, and Database Operations. – **See Attachment A.**

Attach the Undergraduate Program Signature form or the Graduate Program Signature form to the front of the proposal and submit to Academic Affairs or the Office of Graduate Studies after all department and college reviews are complete.



# The Professional Accounting Certificate

## Course Requirements for the Certificate: 30 units

The following courses are required of all candidates for this certificate.

### Ethics Component: 9-12 units

#### 2 courses required:

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 558	Accounting Ethics	3.0	FS	
<i>Prerequisites: BADM 300 with a grade of C or higher; completion of at least one upper-division accounting course with a grade of C or higher.</i>				

ACCT 568	Forensic Accounting	3.0	FS	
<i>Prerequisites: ACCT 421</i>				

#### 1-2 courses selected from:

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
PHIL 320	Ethics	3.0	SP	
PHIL 328	Business Ethics and Social Policy	3.0	INQ	
PHIL 469	Ethics in Government	3.0	INQ	

*Prerequisites: Faculty permission.*

This course is also offered as POLS 469.

OR

POLS 469	Ethics in Government	3.0	INQ	
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*Prerequisites: Faculty permission.*

This course is also offered as PHIL 469.

**Accounting Related Component: 0-3 units****0-1 courses selected from:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable</b>	<b>Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
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BLAW 415	Entrepreneurship Law		3.0	FS	
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*Prerequisite: MGMT 450 (may be taken concurrently).*

FINA 351	Investments		3.0	FS	
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*Prerequisites: FINA 307.*

FINA 453	Estate Planning		3.0	FS	
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*Prerequisites: FINA 307.*

MGMT 444	Managing Project Teams		3.0	FS	
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*Prerequisites: MGMT 303 or faculty permission.*

**Accounting Component: 15-21 units**

**Note: Select 15-21 units as needed to meet the 30 unit total requirement for the certificate.**

**12 units selected from:**

**Note: Courses may not be double counted with the Accounting Option elective courses. 6 units are allowed if both Accounting Option elective courses chosen are listed below.**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable</b>	<b>Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
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ACCT 363	International Accounting		3.0	INQ	
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ACCT 365	Not-for-Profit Accounting		3.0	INQ	
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*Prerequisites: ACCT 202*

ACCT 420	Advanced Cost Management Systems		3.0	FS	
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*Prerequisites: ACCT 320.*

ACCT 537	Federal Income Taxes: Corporate, Partnerships, Fiduciary		3.0	INQ	
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*Prerequisites: ACCT 437.*

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 556	Accounting Theory	3.0	INQ	

*Prerequisites: ACCT 326.*

**3–15 units selected from:**

**Note: Courses may not be double counted with the Accounting Option elective courses. Select 3–15 units as needed to meet the 15-21 Accounting Component requirement.**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 351	Simulation Laboratory Accounting	1.0	FS	
<i>Prerequisites: Faculty permission.</i>				
Note: This course may be taken more than once for a maximum of 6 units.				
ACCT 363	International Accounting	3.0	INQ	
ACCT 365	Not-for-Profit Accounting	3.0	INQ	
<i>Prerequisites: ACCT 202</i>				
ACCT 420	Advanced Cost Management Systems	3.0	FS	
<i>Prerequisites: ACCT 320.</i>				
ACCT 422	Controls and Asset Management for Small Business	3.0	FS	
<i>Prerequisites: ACCT 202, MGMT 450 or faculty permission, MINS 301.</i>				
ACCT 521	Advanced Accounting Information Systems	3.0	FS	
<i>Prerequisites: ACCT 321</i>				
ACCT 530	Planning, Control, and Performance Evaluation Using Enterprise Resource Planning Software	3.0	FS	
<i>Prerequisites: ACCT 321, ACCT 325</i>				
ACCT 537	Federal Income Taxes: Corporate, Partnerships, Fiduciary	3.0	INQ	
<i>Prerequisites: ACCT 437.</i>				
ACCT 551	Information Technology Auditing	3.0	SP	

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
<i>Prerequisites: ACCT 421 or instructor permission.</i>				
ACCT 556	Accounting Theory	3.0	INQ	
<i>Prerequisites: ACCT 326</i>				

# The Bachelor of Science in Business Administration

## Declaring a Business Administration Major

Students who declared a Business Administration major prior to fall 2005, whether at a community college or at CSU, Chico, may remain with the previous catalog or choose the current one. You must follow the complete set of course requirements from whichever catalog you choose. See your advisor for help with this decision.

The program requires a Prerequisite Core. These classes (BADM 101, BADM 103 or MATH 108, ACCT 201, ACCT 202, ECON 102, ECON 103, and MATH 107, MATH 109 or 120) must be completed with a grade of C or better in each class, regardless of when you declared the major. It is advised that students take MATH 107, but MATH 109 or 120 will be accepted. If you receive a C- or lower in one of the prerequisite core classes, you must repeat it. Students wishing to major in business must complete MATH 107 (or MATH 109/120) and BADM 103 or MATH 105/108 (with a verified grade of C or better in each) before being allowed to move beyond pre-business status. This requires that students complete MATH 107 (or MATH 109/120) and BADM 103 or MATH 105/108 at least one semester before declaring a business major. Transfer students may, at the discretion of the Business Undergraduate Advising Office, be granted a one-semester grace period to allow for grades in equivalent courses to arrive.

You will want to read more about our programs at the College of Business home pages on the Web. There you can read special advising information for first-year and transfer students. You can link to home pages for advisors and faculty members. Begin with the College of Business home page <http://www.csuchico.edu/cob/>.

If you have any questions about your major or if you want a list of approved transfer equivalents, write, visit, e-mail, or call:

The Business Undergraduate Advising Office  
College of Business, Glenn Hall 325  
California State University, Chico  
Chico, CA 95929-0021

530-898-4480

e-mail: [bund@csuchico.edu](mailto:bund@csuchico.edu)

**Total Course Requirements for the Bachelor's Degree: 120 units**

See [Bachelor's Degree Requirements](#) in the *University Catalog* for complete details on general degree requirements. A minimum of 40 units, including those required for the major, must be upper division.

A suggested Major Academic Plan (MAP) has been prepared to help students meet all graduation requirements within four years. You can view MAPs on the [Degree MAPs](#) page in the *University Catalog* or you can request a plan from your major advisor.

### **General Education Pathway Requirements: 48 units**

See [General Education](#) in the *University Catalog* and the [Class Schedule](#) for the most current information on General Education Pathway Requirements and course offerings.

### **Diversity Course Requirements: 6 units**

See [Diversity Requirements](#) in the *University Catalog*. Most courses taken to satisfy these requirements may also apply to [General Education](#).

### **Literacy Requirement:**

See [Mathematics and Writing Requirements](#) in the *University Catalog*. Writing proficiency in the major is a graduation requirement and may be demonstrated through satisfactory completion of a course in your major which has been designated as the Writing Proficiency (WP) course for the semester in which you take the course. Students who earn below a C- are required to repeat the course and earn a C- or higher to receive WP credit. See the [Class Schedule](#) for the designated WP courses for each semester. You must pass ENGL 130 or JOUR 130 (or equivalent) with a C- or higher before you may register for a WP course.

### **Advising Requirement:**

Advising is mandatory for all Business Administration majors. Consult the Business Undergraduate Advising Office for information about your program and for a course plan which will enable you to complete your BS in Business Administration in four years.

### **Course Requirements for the Major: 72-75 units**

Completion of the following courses, or their approved transfer equivalents, is required of all candidates for this degree. Additional required courses, depending upon the selected option or advising pattern, are outlined following the major core program requirements.

### **Major Core Program: 48 units**

### **Pre-Business Prerequisite Core: 21 units**

Pre-business students achieve Business Administration status upon completion of each of the following seven courses with a C or better.

**6 courses required:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 201	Introduction to Financial Accounting	3.0	FS	
ACCT 202	Introduction to Managerial Accounting	3.0	FS	
<i>Prerequisites: ACCT 201 (or ABUS 261 for ABUS majors only).</i>				
BADM 101	Understanding Global Business	3.0	FS	
ECON 102	Principles of Macroeconomic Analysis	3.0	FS	GE
ECON 103	Principles of Microeconomic Analysis	3.0	FS	GE
MATH 107	Finite Mathematics for Business	3.0	FS	
<i>Prerequisites: Completion of ELM requirement.</i>				

**1 course selected from:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
BADM 103	Statistics of Business and Economics	3.0	FS	
<i>Prerequisites: For Business Administration majors: MATH 107.</i>				
MATH 105	Statistics	3.0	FS	GE
<i>Prerequisites: Completion of ELM requirement.</i>				
MATH 108	Statistics of Business and Economics	3.0	FS	
<i>Prerequisites: For business administration students: MATH 107. For other students: completion of GE Pathway Foundation Quantitative Reasoning requirement.</i>				

**Upper-Division Core: 27 units**

**8 courses required:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
BLAW 302	Managing the Legal Environment	3.0	FS	
<i>Prerequisites: At least junior standing.</i>				

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
FINA 307	Survey of Finance	3.0	FS	
<i>Prerequisites: ACCT 201, ECON 103.</i>				
BADM 300	Communication in Business	3.0	FS	WP
<i>Prerequisites: ENGL 130 or JOUR 130 (or equivalent) with a grade of C- or higher.</i>				
MGMT 303	Survey of Management	3.0	FS	
MGMT 304	Human Resource Management	3.0	FS	
MINS 301	Corporate Technology Integration	3.0	FS	
MKTG 305	Survey of Marketing	3.0	FS	
SCMS 306	Operations Management	3.0	FS	
<i>Prerequisites: Business Administration or Business Information Systems status required for business majors. Completion of GE Pathway Foundation Quantitative Reasoning required for all majors.</i>				

### Capstone Course

1 course required:

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
BADM 495	Applied Strategic Decision Making	3.0	FS	
<i>Prerequisites: Graduating senior standing. Completion of all courses in upper-division core.</i>				

## Major Option Course Requirements: 24-27 units

The following courses, or their approved transfer equivalents, are required dependent upon the option chosen. Students must select one of the following options for completion of the major course requirements.

For business majors, Business Administration status is required for all option classes.

### The Option in Accounting: 27 units

Accounting requires a three- to four-semester sequence of classes. Students may not complete this 27-unit option in fewer than three semesters. During the first semester, students take ACCT 320, ACCT 321, and ACCT 325.



**7 courses required:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 320	Cost Accounting	3.0	FS	
<i>Prerequisites: ACCT 202; BADM 103 or MATH 105 or MATH 108.</i>				
ACCT 321	Accounting Information Systems and Control	3.0	FS	
<i>Prerequisites: ACCT 202 (may be taken concurrently).</i>				
ACCT 325	Intermediate Accounting I	3.0	FS	
<i>Prerequisites: ACCT 202 and concurrent enrollment in, or prior completion of, ACCT 321.</i>				
ACCT 326	Intermediate Accounting II	3.0	FS	
<i>Prerequisites: ACCT 325.</i>				
ACCT 421	Auditing	3.0	FS	
<i>Prerequisites: ACCT 321; either BADM 103 or MATH 105; either ACCT 326 or ACCT 427.</i>				
ACCT 425	Advanced Accounting	3.0	FS	
<i>Prerequisites: ACCT 326 or ACCT 427.</i>				
ACCT 437	Federal Income Taxes	3.0	FS	
<i>Prerequisites: ACCT 201, ACCT 202.</i>				

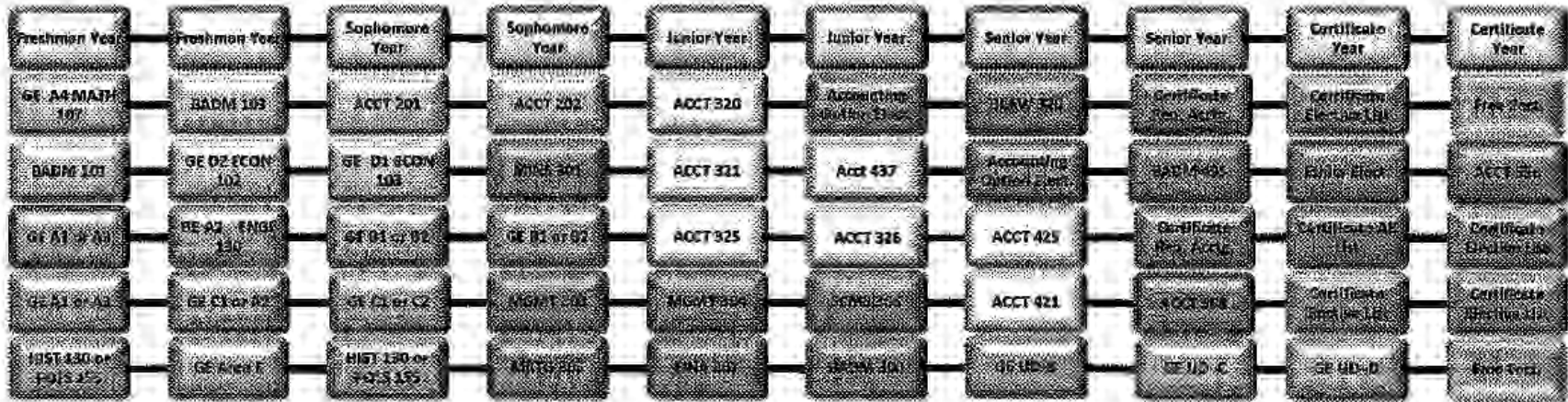
**2 courses selected from:**

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 363	International Accounting	3.0	INQ	
ACCT 365	Not-for-Profit Accounting	3.0	INQ	
<i>Prerequisites: ACCT 202.</i>				
ACCT 420	Advanced Cost Management Systems	3.0	FS	
<i>Prerequisites: ACCT 320.</i>				
ACCT 498	Special Topics in Accounting	1.0 - 3.0	FS	
<i>Prerequisites: Senior standing.</i>				

<b>SUBJ NUM</b>	<b>Title</b>	<b>Sustainable Units</b>	<b>Semester Offered</b>	<b>Course Flags</b>
ACCT 530	Planning, Control, and Performance Evaluation Using Enterprise Resource Planning Software	3.0	FS	
<i>Prerequisites: ACCT 321, ACCT 325.</i>				
ACCT 537	Federal Income Taxes: Corporate, Partnerships, Fiduciary	3.0	INQ	
<i>Prerequisites: ACCT 437.</i>				
ACCT 551	Information Technology Auditing	3.0	SP	
<i>Prerequisites: ACCT 421 or instructor permission.</i>				
ACCT 556	Accounting Theory	3.0	INQ	
<i>Prerequisites: ACCT 326.</i>				

**MAP for Professional Accounting Certificate:**

**BADM -- Accounting (120 hours) + Concurrent Certificate (30 hours)**



Certificate Elect 1 (H)	
ACCT 363	PHIL 320
ACCT 365	PHIL 328
ACCT 420	PHIL 462/POLS 465
ACCT 537	BLAW 415
ACCT 556	MGMT 444
ACCT 451	FINA 351
ACCT 422	FINA 453
ACCT 521	
ACCT 530	
ACCT 551	

ACCT 308
ACCT 310
ACCT 316
ACCT 420
ACCT 307
ACCT 306
ACCT 481
ACCT 422
ACCT 521
ACCT 306
ACCT 301

ACCT 308
ACCT 310
ACCT 316
ACCT 420
ACCT 307
ACCT 306
ACCT 481
ACCT 422
ACCT 521
ACCT 306
ACCT 301

**Ethics Component: 9-12 credit hours.****Maximum of two courses -- 3 - 6 credit hours**

1. PHIL 320 Ethics
2. PHIL 328 Business Ethics and Social Policy
3. PHIL 469/ POLS 469 Ethics in Government

**Both required -- 6 credit hours**

4. ACCT 568 Forensic Accounting
5. ACCT 558 Accounting Ethics

**Accounting Related Component: 0-3 hours****Maximum of one course -- 3 credit hours**

1. BLAW 415 Entrepreneurship Law
2. FINA 351 Investments
3. FINA 453 Estate Planning
4. MGMT 444 Managing Project Teams

**Accounting Component: 15-21 hours (Cannot be double counted with acctg. option classes)****Required -- 12 credit hours unless taken as an option accounting elective**

1. ACCT 363 International Accounting
2. ACCT 365 Not-for-Profit Accounting
3. ACCT 420 Cost Management Accounting II
4. ACCT 537 Federal Income Taxation II
5. ACCT 556 Accounting Theory

**Electives (3 - 15 credit hours)**

1. ACCT 363 International Accounting
2. ACCT 365 Not-for-Profit Accounting
3. ACCT 420 Cost Management Accounting II
4. ACCT 537 Federal Income Taxation II
5. ACCT 556 Accounting Theory
6. ACCT 451 Simulation Laboratory Accounting
7. ACCT 422 Accounting Controls and Asset Management for Small Business
8. ACCT 521 Advanced Accounting Information Systems
9. ACCT 530 Planning, Control, and Performance Evaluation From An ERP Perspective
10. ACCT 551 Information Technology Auditing