



California State University, Los Angeles

EPC M12-11

EDUCATIONAL POLICY COMMITTEE

Approved: February 18, 2013

MINUTES OF MEETING: February 11, 2013

PRESENT: M. Garcia, E. Hernandez, S. Jones, M. Leung, A. McMills, M. Soldatenko, M. Tufenkjian, P. Rosenthal

EXCUSED ABSENCE: J. Christensen, J. Garrett, M. Germano, J. Hatfield, J. Momand

1. **Call to Order**

M. Garcia, Chair, called the meeting to order.

2. **Announcements**

2.1 M. Leung announced that February 11-16 is Homecoming Week for CSULA and this Saturday, February 16 is the Annual Golden Dragon Parade to celebrate Chinese New Year.

3. **Intent to Raise Questions**

None.

4. **Liaison Reports**

4.1 **Academic Information Resources Subcommittee** – M. Tufenkjian

4.2 **Curriculum Subcommittee** – M. Soldatenko

4.3 **Executive Committee** – M. Soldatenko

4.4 **Library Subcommittee** – A. McMills

4.5 **Program Review Subcommittee** – P. Rosenthal

No reports were available from Academic Advisment Subcommittee and General Education Subcommittee

5. **Approval of the Agenda**

M/s/p to approve.

6. **Approval of the Minutes**

M/s/p to approve as amended; change request to requested in announcement 2.2 and add Actions Reported by the Charter College of Education to item 7.

7. **Curricular Items**

Actions Reported by the Executive Secretary

M/s/p to approve.

Actions Reported by the Charter College of Education

None.

8. **Minors Published on Undergraduate Degrees**

The committee will table this item for the next EPC meeting. Dr. Garcia will send the questions raised by the EPC regarding Minors published on Undergraduate Degrees to Dr. Anthony Ross, Vice President for Student Affairs.

9. **Deletion of Infrequently Offered Courses from the Curriculum, EPC 12-08**

The committee reviewed the document and modifications were proposed and will continue its discussion at the next EPC meeting.

10. **Modification of Modes of Delivery, EPC 11-09-A**

The committee reviewed the document and modifications were proposed and will continue its discussion at the next EPC meeting.

11. **Program Impaction, EPC 12-11**

This item was not discussed.

12. **Change of Major, EPC 12-12**
This item was not discussed.
13. **Current Status of CSULA Program Review, EPC 12-13**
This item was not discussed.
14. **Proposed Policy Modification: Policy on Undeclared Majors, Faculty Handbook, Chapter IV, EPC 12-10**
This item was not discussed

ACTIONS REPORTED BY THE EXECUTIVE SECRETARY

New Courses

ACCT 521C State and Local Taxation (4)

Prerequisite: Graduate standing and ACCT 586. Application of interstate income allocations; multi-state tax compact; separate apportionment accounting; foreign country sourced income; taxation of air transportation, mail order sales taxes, gross receipts taxes, highway taxes and the power to tax.

ACCT 521D IRS' Volunteer Income Tax Assistance (VITA) Program (4)

Prerequisite: ACCT 321 or equivalent and graduate standing. This course provides students with the knowledge to complete actual income tax returns and experience in completing returns for individuals.

ACCT 527 Governmental and Institutional Accounting (4)

Prerequisite: Acct 320B or equivalent course and graduate standing. The course covers the principles and problems of fund accounting for state and local governments and non-profit organizations. The different funds used, financial statements, and unique issues facing state and local governments are covered. Also the funds and financial statements for non-profit organizations are introduced.

ACCT 529 Advanced Financial Accounting (4)

Prerequisite: Acct 320B or equivalent and graduate standing. The course deals with advanced accounting topics and reporting issues. This course covers topics such as pension accounting, post-employment benefits, stockholders' equity accounting, earnings per share, deferred taxes and mergers and consolidations. Also covered are partnership issues.

ACCT 534 Professional Accounting Ethics (4)

Prerequisite: Acct 320B or equivalent and graduate standing. This course examines different theories of ethics in an accounting context. Accountants' and Auditors' Ethical Reasoning and Decision Process are examined along with the legal and regulatory obligations. The course emphasizes the need to make ethical decisions as preparers and auditors of the financial statements.

ACCT 536 Advanced Forensic Accounting (4)

Prerequisite: Acct 424B, or Acct 524B or equivalent and graduate standing. The course builds on the nature of forensic accounting, financial statement fraud, and misappropriation of assets – detection, investigation, and prevention. The course enhances students' professional skills by applying techniques necessary to investigate, detect, and prevent fraud through case studies and simulations.

ACCT 544A Advanced Accounting Information Systems (4)

Prerequisite: Acct 424A, Acct 524A or equivalent and graduate standing. This course focuses on the study of accounting information systems and internal controls. The course will provide the student with the tools necessary for DESIGNING, BUILDING, and evaluating accounting information systems. Independent research in accounting information systems is an integral part of this course.

ACCT 544B Advanced Auditing (4)

Prerequisite: Acct 424B, Acct 524B or equivalent and graduate standing. This course examines advanced cases in auditing. Auditors' responsibilities to users and clients are addressed through the use of case studies and group projects. Challenging audit situations are discussed and the auditor's ethical obligations are also emphasized. Students are also trained to use audit software and electronic working papers.

ACCT 575 Leadership and Professional Skills for Accountants (4)

Prerequisite: Acct 320B or equivalent, GVAR, BUS 305 or equivalent and graduate standing. Through practice and multiple assessments, this course focuses on the knowledge and development of managerial skills needed to advance in the accounting profession. The skills emphasized in the course include: written and oral communication, critical thinking, problem solving, leadership, teamwork, managing change and conflict, negotiation, networking and delegating.

ACCT 588 Seminar: International Taxation (4)

Prerequisite: Graduate standing and ACCT 586. Provides an overview of international taxation issues from a global perspective, taking into consideration both US and foreign taxation of foreign source income and foreign persons with US source income; planning for foreign operations and income tax treaties.

ACCT 590 Seminar: Taxation of Property Transactions (4)

Prerequisite: Acct 586 and graduate standing. Analyzes federal income taxation of capital assets, including definition and mechanics of capital transactions; property transactions including sales and exchanges; examination of the at risk and passive loss rules.

ACCT 591 Seminar: Taxation of Partnerships and LLCs (4)

Prerequisite: Acct 586 and graduate standing. Analyzes tax problems of the organization and operation of the partnerships and LLCs, including the treatment of distributions, withdrawal of a partner/shareholder/member during his/her lifetime, sales and exchanges of interests and dissolutions.

ACCT 592 Seminar: Taxation of Estate and Gifts (4)

Prerequisite: Acct 586 and graduate standing. Covers property includable in the gross estate; computation of the federal estate tax; practice and payment of the federal estate tax, transfers subject to the federal gift tax; federal gift tax exclusions and deductions; valuation of gifts and computation of the federal gift tax; the generation-skipping transfer tax; and actions for refund.

ACCT 593 Seminar: Tax Procedures (4)

Prerequisite: Graduate standing. Acct 586. Review the federal tax system and administrative determination of liability for tax with coverage of IRS procedures in areas, such as assessment, audit, settlement, collection, and liens.

Course Modifications**CE 596 Comprehensive Examination (0)**

Prerequisite: CE 496 A and B (or ABET accredited undergraduate degree in civil engineering). Permission needed by department. Students who select comprehensive examination (CE 596) should expect to take it the quarter they complete all course work on their program, and must comply with college and department requirements.

CE 599 Thesis (1-4)

Prerequisite: CE 496 A and B (or ABET accredited undergraduate degree in civil engineering). advancement to candidacy, instructor consent to act as a sponsor and college approval of the topic prior to registration. Independent research resulting in a thesis. Must be repeated to maximum of 4 units. Graded CR/NC.

Program Modifications**BS in Engineering with Special Options**

- Increase option units from 184 to 192 units and program changes.

MS in Accountancy

- The changes in the program drop classes that are no longer distinctly different from others already in the program and the managerial and cost option in which the department has no enrolled students. It changes the core classes to reflect needs defined either by state law, the ethics class, or assessment projects. The department reconfigures the financial and public option to encompass classes covering topics tested on the CPA exam.