

BS IN BUSINESS ADMINISTRATION (ACCOUNTANCY)



SACRAMENTO STATE

In Workflow

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Approval Path

1. Tue, 14 May 2024 21:28:45 GMT
Jai Joon Lee (jlee): Rollback to Initiator
2. Fri, 27 Sep 2024 15:30:15 GMT
Joseph Taylor (joseph.taylor): Approved for CBA College Committee Chair
3. Fri, 27 Sep 2024 16:34:25 GMT
Jean-francois Coget (coget): Approved for CBA Dean

History

1. May 3, 2018 by clmig-jwehrheim
2. Sep 19, 2018 by 212408496
3. Sep 17, 2019 by 210552161
4. Apr 28, 2020 by 220267334
5. Apr 20, 2021 by 220267334
6. Aug 8, 2022 by 302822325
7. Aug 10, 2022 by 302822325

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Viewing: BS in Business Administration (Accountancy)

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Changes proposed by: Tota Panggabean (218536969)

Academic Group: (College)

Business

Academic Organization: (Department)

Accounting

Catalog Year Effective:

2025-2026 Catalog

Individual(s) primarily responsible for drafting the proposed degree major program:

Name (First Last)	Email	Phone 999-999-9999
Tota Panggabean	panggabean@csus.edu	9162787085

Type of Program Proposal:

Concentration

Program Change Type:

Substantive

Delivery Format:

Fully Face to Face

Title of the Program:

BS in Business Administration (Accountancy)

Designation: (degree terminology)

Bachelor of Science

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

We add ACCY 141 (Accounting Information Systems Development), previously known as AIS 141, as a required course. Currently, the Accounting concentration only requires 5 required courses and 3 electives. The Department has approved the addition of ACCY 141 as a required course driven by the growing industry demand for accounting professionals with a strong understanding of accounting information systems. Moreover, numerous accounting certifications, such as the Certified Public Accountant (CPA), Certified Management Accountant (CMA), and others, are increasingly focusing on the importance of accounting information systems knowledge.

In addition to considering ACCY 141, the Department has also approved a change in the course rubric. This change aligns with our ongoing efforts to keep our curriculum current and relevant to the evolving accounting field.

Note that even with the addition of the new required course and the changes in electives, the minimum graduation requirement of 120 units will not change. The required courses will increase from 5 to 6, and the number of electives will be reduced from 3 to 2. This ensures that students can still complete their degree within the expected timeframe.

Add a new elective - Internal Auditing.

Currently, the Department only offers one auditing course focusing mainly on financial statement auditing. However, our students have opportunities to work in other areas of auditing, like internal auditing for State agencies and the private sector. This proposed internal auditing class would prepare students for the unique requirements of those roles. The course would also offer opportunities for non-accounting majors interested in internal auditing to learn as the course would be taught from a non-accounting perspective. Overall, the course would also enhance the choice of electives available to Accounting and other students in the College of Business and beyond.

The new course will be named ACCY 133, aligning with our existing auditing courses, such as ACCY 131 (Auditing) and ACCY 132 (Accountants' Ethical and Professional Responsibilities).

University Learning Goals**Undergraduate Learning Goals:**

Competence in the disciplines
Intellectual and practical skills
Personal and social responsibility
Integrative learning

Program Learning Outcomes**Program Learning Outcomes****Learning Outcome**

1. Fundamental Business Knowledge: Competence based on fundamental business knowledge.
LO 1.1 Demonstrate understanding of fundamental business theories, concepts, and skills.
LO 1.2 Ability to analyze business information in performing business related tasks.

2. Integrative Business Competence: Business competence integrated with other business knowledge areas and ethical responsibility.

LO 2.1 Ability to identify factors contributing to a managerial problem from a variety of business perspectives.

LO 2.2 Enumerate the costs and benefits that potential solutions will have on the interdependent stakeholders of a firm.

3. Effective Business Communication: Business communication utilizing contemporary and classic communication techniques and methods.

LO 3.1 Convey information in a variety of business settings.

LO 3.2 Evaluate the efficacy of business communications.

4. Applied Business Capability: Ability to translate knowledge of business and management into practice.

LO 4.1 Create effective business solutions that are both ethically sound and socially responsible.

LO 4.2 Generate innovative and effective solutions for problem solving and decision making.

Learning Outcomes Display

Course Code	PLO 1	PLO 2	PLO 3	PLO 4
ACCY 1				
ACCY 2				
ECON 1A				
ECON 1B				
MATH 24				
MGMT 10				
STAT 1				
DS 101				
FIN 101				
GM 105				
HROB 101				
MGMT 102				
MIS 101				
MKTG 101				
OPM 101				
ACCY 111				
ACCY 112				
ACCY 121				
ACCY 131				
ACCY 171				
ACCY 141				
ACCY 113				
ACCY 117				
ACCY 122				
ACCY 132				
ACCY 143				
ACCY 161				
ACCY 172				

ACCY 190				
ACCY 199				
AIS 142				
ACCY 133				

Will this program be required as part of a teaching credential program, a single subject, or multiple subject waiver program (e.g., Liberal Studies, Biology) or other school personnel preparation program (e.g., School of Nursing)?

No

Do these changes impact the Smart Planner roadmap?

No

Catalog Description:

Units required for Major: 69

Total units required for BS: 120

Program Description

The objective of the Accountancy concentration is to provide conceptual and practical knowledge to students who will practice accounting or use accounting in business or other organizations. Students in Accountancy at Sacramento State have the opportunity to take courses of study in preparation for careers in public accountancy, private industry, and government. Studies in Accountancy give students a strong preparation in the fields of business, finance, insurance, banking, government agencies, tax authorities, and many other profit and nonprofit organizations. Some of these career opportunities may lead to professional certification such as Certified Public Accountants, Certified Internal Auditors, Certified Management Accountants, and Certified Governmental Financial Managers. An Accountancy undergraduate education provides a foundation for entry-level jobs and long-term careers in these areas, giving students familiarity with a range of employment opportunities.

Note: The use of the words “business administration” throughout this section refers to courses designated as Accountancy (ACCY), Accounting Information Systems (AIS), Decision Sciences (DS), Entrepreneurship (ENTR), Finance (FIN), General Management (GM), Human Resources/Organizational Behavior (HROB), International Business (IBUS), Management (MGMT), Management Information Science (MIS), Marketing (MKTG), and Operations Management (OPM).

Note: Students graduating with a Bachelor of Science in Business Administration (all concentrations) will not be subject to the University’s Foreign Language Graduation Requirement. Students who change major may be subject to the University’s Foreign Language Graduation Requirement.

Note: At least 15 units of upper division business administration courses must be taken in residence at (or under the auspices of) California State University, Sacramento. Of these 15 units, a minimum of nine units must be in upper division courses in the concentration.

Admission Requirements: Course prerequisites and other criteria for admission of students to the degree major program, and for their continuation in it.

Pre-Requisite Requirements

A student **may not enroll** in any of the Major program or Concentration courses until he/she has completed the Pre-Requisite lower division program with a grade of “C-” or better in each course and an overall GPA of 2.0 (“C”), with the exception of MATH 24 which requires a minimum acceptable grade of “C” or better.

Students enrolled as Expressed Interest in Business may enroll in the following courses after completing the lower division pre-requisite requirements:

Code	Title	Units
DS 101	Introduction to Business Analytics	3
MGMT 102	Business Communications	3
HROB 101	The Management of Contemporary Organizations	3

Computer Literacy

All business majors must meet spreadsheet competency **prior** to taking upper division courses in the major. This requires completing MIS 10 (or equivalent).

Minimum Grade Requirements

The purpose of this requirement is to assure that all business administration students attain the minimum level of competency in all their coursework required for the business administration degree.

The minimum acceptable grade for any undergraduate course required for the business administration degree is “C-” with the exception of MATH 24 which requires a minimum acceptable grade of “C” or better.

A minimum grade point average of 2.0 ("C") is required in the Pre-Requisite courses, Major Core courses, and the Concentration courses presented for the degree.

As defined by policy <http://www.csus.edu/umannual/acadaff/fsm00010.htm>, a change in units constitutes a substantive change to the program. If your changes constitute a substantive change, please refer back to the "Program Change Type" field above to ensure that "Substantive" is selected.

Program Requirements: (If new courses are being created as part of a new program, it will be useful to propose courses first.)

Program Requirements

Code	Title	Units
Required Lower Division (Pre-Requisites) Courses (21 Units)		
ACCY 1	Accounting Fundamentals	3
ACCY 2	Managerial Accounting	3
ECON 1A	Introduction to Macroeconomic Analysis ¹	3
ECON 1B	Introduction to Microeconomic Analysis ¹	3
MATH 24	Modern Business Mathematics ¹	3
MGMT 10	Introduction to Business Law	3
STAT 1	Introduction to Statistics ¹	3
Total Units		21

¹ Course also satisfies General Education (GE)/Graduation Requirement.

After completing the last of the pre-requisite courses, students must file the supplemental business application to officially apply to Business Administration as their major. Visit <https://www.csus.edu/college/business-administration/undergraduate/advising/impacted-major.html> for more information.

Students who do not complete the required prerequisites as presented in the following Business Major program are subject to being administratively dropped from courses in which they are inappropriately enrolled.

Code	Title	Units
Required Upper Division (Major) Core Courses (24 Units)		
DS 101	Introduction to Business Analytics	3
FIN 101	Business Finance	3
GM 105	Strategic Management	3
HROB 101	The Management of Contemporary Organizations	3
MGMT 102	Business Communications	3
MIS 101	Computer Information Systems for Management	3
MKTG 101	Principles Of Marketing	3
OPM 101	Operations Management	3
Total Units		24

Accountancy (ACCY) Concentration (24 units)

Code	Title	Units
Required Courses (18 Units)		
ACCY 111	Intermediate Accounting I	3
ACCY 112	Intermediate Accounting II	3
ACCY 121	Cost Accounting	3
ACCY 131	Survey of Auditing, Attest, and Assurance Topics	3
ACCY 171	Federal Tax Procedures I	3
ACCY 141	Accounting Information Systems Development	3
Electives (6 Units)		
Select two of the following:		6
ACCY 113	Intermediate Accounting III	
ACCY 117	Advanced Accounting	
ACCY 122	Advanced Management Accounting	
ACCY 132	Accountants' Ethical and Professional Responsibilities	
ACCY 143	Accounting Data Analytics	
ACCY 161	Government and Nonprofit Accounting	

ACCY 172	Federal Tax Procedures II
ACCY 190	International Accounting
ACCY 199	Special Problems in Accountancy
AIS 142	Enterprise and E-Commerce Accounting Models
ACCY 133	Course ACCY 133 Not Found (Internal Auditing)

Total Units **24**

General Education Requirements ¹

Code	Title	Units
Area A: Basic Subjects (9 Units)		
A1	Oral Communication	3
A2	Written Communication	3
A3	Critical Thinking	3
Area B: Physical Universe and Its Life Forms (10 Units)		
B1	Physical Science	3
B2	Life Forms	3
B3	Lab (Note: Lab experience to be taken with one of the following: B1, B2 or B5)	1
B4	Math Concepts ²	0
B5	Additional Course (Any B to reach 12 units) - Take upper-division course to complete Area & upper division requirements.	3
Area C: Arts and Humanities (12 Units)		
C1	Arts	3
C2	Humanities	3
C1/C2	Area C Course	3
C1/C2	Area C Course - Take upper-division course to complete Area & upper division requirements.	3
Area D: The Individual and Society (6 Units)		
Area D Course		3
Area D Course ²		0
Area D Course	- Take upper-division course to complete Area & upper division requirements.	3
Area E: Understanding Personal Development (3 Units)		
Area E Course		3
Area F: Ethnic Studies (3 Units)		
Area F Course		3
Total Units		43

¹ To help you complete your degree in a timely manner and not take more units than absolutely necessary, there are ways to use single courses to meet more than one requirement (overlap). For further information, please visit the General Education page (<http://catalog.csus.edu/colleges/academic-affairs/general-education/>).

Note: There is no way to list all possible overlaps so please consult with a professional advisor. The Academic Advising Center can be visited online (<http://www.csus.edu/acad/>), by phone (916) 278-1000, or email (advising@csus.edu).

² Required in Major; also satisfies GE.

Graduation Requirements ¹

Code	Title	Units
Graduation Requirements (required by CSU) (9 Units)		
American Institutions: U.S. History		3
American Institutions: U.S. Constitution & CA Government		3
Writing Intensive (WI)		3
Graduation Requirements (required by Sacramento State) (6 Units)		
English Composition II		3
Race and Ethnicity in American Society (RE)		3
Foreign Language Proficiency Requirement ²		0

¹ To help you complete your degree in a timely manner and not take more units than absolutely necessary, there are ways to use single courses to meet more than one requirement (overlap). For further information, please visit the General Education page (<http://catalog.csus.edu/colleges/academic-affairs/general-education/>).

Note: There is no way to list all possible overlaps so please consult with a professional advisor. The Academic Advising Center can be visited online (<http://www.csus.edu/acad/>), by phone (916) 278-1000, or email (advising@csus.edu).

- ² If not satisfied before entering Sacramento State, it may be satisfied in General Education Area C2 (Humanities). "C- or better required." The alternative methods for satisfying the Foreign Language Proficiency Requirement are described here: <https://www.csus.edu/college/arts-letters/world-languages-literatures/foreign-language-requirement.html>
Note: Students with a declared major of BS in Business Administration (all concentrations) are exempt from the Foreign Language Graduation Requirement.

Fiscal Impact to Change an Existing Program

Indicate programmatic or fiscal impact which this change will have on other academic units' programs, and describe the consultation that has occurred with affected units:

The proposed changes to the Accounting concentration, including the addition of ACCY 141 (formerly AIS 141) as a required course and the introduction of ACCY 133 - Internal Auditing as a new elective, are expected to have minimal programmatic or fiscal impact on other academic units' programs. The required courses increase from 5 to 6, and the number of electives will be reduced from 3 to 2.

Provide a fiscal analysis of the proposed changes:

N/A

How will the above changes be accommodated within the department/College existing fiscal resources?

The change will be accommodated using existing faculty resources.

Will the proposed changes require additional resources?

No

What additional space, equipment, operating expenses, library, computer, or media resources, clerical/technical support, or other resources will be needed?

The course will require a classroom for schedule class sessions for Internal Auditing (ACCY 133). No additional changes for the change of required courses.

Estimate the cost and indicate how these resource needs will be accommodated:

The change will be accommodated using existing resources

Reviewer Comments:

Jai Joon Lee (jlee) (Tue, 14 May 2024 21:28:45 GMT): Rollback: per request, roll back to initiator

Key: 337