

## Memorandum

AEC Agenda Item V.  
February 18, 2011

To : AEC Members

Date : February 2, 2011

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From : Ruben Davila, Chair, Accounting Education Committee  
Michael Moore, Member, Accounting Education Committee

Subject : Report of the Subcommittee's September 24<sup>th</sup> and December 21<sup>st</sup> Meetings and Proposal for the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014

At the last Accounting Education Committee (AEC) meeting on September 3, 2010, staff provided members with draft regulatory language for the 20 units of accounting study (**Attachment #1**). The language staff prepared was based on discussions and guidance provided at the June 2010 meeting.

At the September 2010 meeting members heard testimony from Ed Howard, Senior Counsel, Center for Public Interest Law (CPIL), regarding CPIL's concerns on the draft language. In addition, members discussed ensuring that the language struck a balance between being overly broad and overly burdensome. After members deliberated on the draft language, it was decided that creating a subcommittee of two members to work with staff to refine the draft regulatory language would be beneficial.

The subcommittee has met twice since its formation in September. The first meeting occurred on September 24, 2010 via telephone. For this meeting, the subcommittee focused on providing an initial proposal for the 20 units of accounting study, with an emphasis on providing a framework for the term "other academic work relevant to accounting and business." During the meeting, we discussed some broad educational areas in which courses may fall that would meet the term "other academic work relevant to accounting and business," and provided information to staff on these areas (**Attachment #2**). Staff reviewed the information and provided feedback to the subcommittee.

The subcommittee held its second meeting on December 21, 2010 with Deanne Pearce, Licensing Division Chief, and Dominic Franzella, Licensing Manager. Prior to the meeting, staff provided the subcommittee a memorandum (**Attachment #3**) regarding a study undertaken by staff to review various course catalogues based on the broad educational areas identified as part of the first subcommittee meeting. This memorandum provided further context for subcommittee discussions.

**Report of Subcommittee's Meetings and Proposal for the 20 Units of Accounting Study**  
**Page 2 of 6**

At the December 21, 2010 meeting, the subcommittee considered all previous AEC recommendations and continued our discussions regarding progressing toward developing a proposal for the 20 units of accounting study. Specifically, we discussed the following:

- The recommendation to require that all units be completed at an upper division level.
- The recommendation to require that a minimum of six units be completed in accounting subjects as defined by CBA Regulations Section 9.2, and a maximum of 14 units be applied in business-related subjects – as described in CBA Regulations Section 9.2 – and other academic work relevant to accounting and business.
- The recommendation to allow a maximum of four units in internships or independent study to qualify toward the 20 units of accounting study.
- The acceptance of a specified master's degree to meet the 20 units of accounting study.
- Defining the term "other academic work relevant to accounting and business."
- A proposal for the 20 units of accounting study.

Recommendation to Require All Units be Completed at an Upper Division Level

This recommendation first arose at the AEC's April 2010 meeting at which time the committee came to a general consensus that coursework should be completed at an upper division level. The AEC further considered the recommendation at the June 2010 meeting and again came to the general consensus to require that the coursework be taken at an upper division level – mainly, to ensure the rigor of the coursework.

At the September meeting the AEC received public comment from CPIL and from Hal Schultz, on his own behalf, indicating that they believed there was value to allowing lower division courses to count. Mr. Howard noted CPIL's concern that this could be seen as overly burdensome because upper division course work is generally offered less and admits fewer students. Mr. Schultz expressed his belief that many upper division classes have lower division pre-requisites and that, in certain cases, the lower division class may deal more specifically with the kind of

**Report of Subcommittee's Meetings and Proposal for the 20 Units of Accounting Study**  
**Page 3 of 6**

understandings that would be useful to a CPA candidate and that upper division classes may be more narrowly focused than what is necessary.

After consideration at the subcommittee meeting, we continue to recommend that the 20 units of accounting study be completed in upper division coursework. This continued recommendation is based on our belief, and which was voiced by the full AEC at the June 2010 meeting, that requiring upper division coursework ensures a high degree of rigor in the completed coursework. Additionally, the subcommittee believes that by requiring upper division coursework that most of the units that will be applied to the 20 units of accounting study will not come from students' general education requirements needed as part of their baccalaureate degree, thus ensuring that the AEC is providing units that work to address the "hollow 30."

Recommendation to Require That a Minimum of Six Units be Completed in Accounting Subjects, With a Maximum of 14 Units Being Applied in Business-Related Subjects or Other Academic Work Relevant to Accounting and Business.

The AEC put forth this recommendation at its June 2010 meeting. Provided below is the present CBA Regulations on accounting subjects and business-related subjects.

*Accounting Subjects*

For a course to count towards the 24-unit accounting subject requirement in CBA Regulations Section 9.2(b), the course subject matter must pertain to the following: accounting, auditing, financial reporting, external or internal reporting, financial statement analysis or taxation.

*Business-Related Subjects*

For a course to count towards the 24-unit business-related subject requirement in CBA Regulations Section 9.2(c), the course subject matter must pertain to the following: any accounting subjects in excess of the 24 units needed to fulfill the aforementioned accounting requirement, business administration, economics, finance, business management, marketing, computer science and information services, statistics, business communications, mathematics, business law, or business-related law courses offered by an accredited law school.

The subcommittee did revisit the proposed AEC recommendation discussing if different allotments to accounting or business-related subjects should be considered; however, the subcommittee continues to recommend a minimum of six units in accounting subjects and no more than 14 units in business-related subjects or other academic course work relevant to accounting and business.

**Report of Subcommittee's Meetings and Proposal for the 20 Units of Accounting Study**  
**Page 4 of 6**

Recommendation to Allow a Maximum of Four Units in Internships or Independent Study to Qualify Toward the 20 Units of Accounting Study

The AEC recommended the limitation of four units for internship and independent study at the June 2010 meeting. The subcommittee only briefly discussed the topic at our December 21, 2010 meeting, and concurred with the initial recommendation.

Acceptance of a Specified Master's Degree to Meet the 20 Units of Accounting Study

This topic was originally discussed at the June 2010 meeting, with a general consensus reached that if allowable by statute, that the AEC would put forth such a recommendation to the CBA. The subcommittee continues to support this recommendation.

This topic will be discussed under **Agenda Item IV**.

Defining the Term "Other Academic Work Relevant to Accounting and Business"

As noted previously, the subcommittee met telephonically in late September and began discussions on providing a framework for other academic work relevant to accounting and business. This framework was forwarded to staff for review and input and provided a foundation for the previously referenced study undertaken by staff and for the December 21, 2010 meeting during which staff participated.

The primary focus of the December 2010 subcommittee meeting focused on developing a workable definition for the term "other academic work relevant to accounting and business." As members will no doubt recall, this term is the one that has proved the most difficult to define. At the meeting, the subcommittee established four broad educational areas that will hopefully help toward defining the term other academic work relevant to accounting and business – Skills Based, Language, Industry Based, and Knowledge Based.

For each educational area, the subcommittee and staff discussed the overall concept and possible unit limitations that could be placed on each area. Provided below is information on each of the four proposed broad educational areas.

*Skills Based*

Skills-based courses would be those courses that increase students' oral/verbal, written, and presentations skills, as well as increases students' ability to gather, critically analyze and assess, and reach conclusions. The subcommittee also

**Report of Subcommittee's Meetings and Proposal for the 20 Units of Accounting Study**  
**Page 5 of 6**

considered Quantitative courses in mathematics such as statistics, geometry, trigonometry, etc, in addition to Information Technology courses such as computer science. Staff informed the subcommittee that both Quantitative and Information Technology courses, as discussed by the subcommittee, presently meet CBA Regulations Section 9.2(c) for business-related subjects (**see page 3**).

For the proposed Skills-based educational area, the subcommittee would recommend that a maximum of six semester units be allowed to meet the maximum of 14 semester units allowed under other academic work relevant to accounting and business.

*Language*

Although not an area that had been previously considered by the AEC, the subcommittee discussed the idea of allowing students' to receive accounting study credit for a portion of the units that could be applied to other academic coursework relevant to accounting and business in the area of language. With the continued globalization of the CPA profession having CPAs that possess language skills definitely appears to be a positive. Further, since the AEC will be recommending that the all courses for the accounting study be completed at an upper division level, students with language classes that would qualify for the accounting study units will have presumably demonstrated a proficiency in the language studied.

For the proposed language educational area, the subcommittee would recommend that a maximum of three semester units be allowed to meet the maximum of 14 semester units allowed under other academic work relevant to accounting and business.

*Industry Based*

Industry-based courses would be courses that provide students with practical, real-world information on the business, economic, and financial market within which a particular industry operates. For example, courses completed on medical care organizations, music industry, agricultural industry, etc, would apply to this educational area.

Given the close nexus that this educational area has with business applications, for the proposed Industry-based educational area, the subcommittee would recommend that no unit limitation be placed toward the maximum of 14 semester units allowed under other academic work relevant to accounting and business.

**Report of Subcommittee's Meetings and Proposal for the 20 Units of Accounting Study**  
**Page 6 of 6**

*Knowledge Based*

The subcommittee will provide further information regarding the topic of Knowledge-based courses at the meeting.

Subcommittee's Proposal for the 20 Units of Accounting Study

- Require that the 20 units of accounting study be completed at an upper division level or higher.
- Require a minimum of six semester units be completed in accounting subjects as defined by CBA Regulations Section 9.2(b).
- Allow for a maximum of 14 semester units to be completed in business-related subjects (as defined by CBA Regulations Section 9.2(c)) or other academic work relevant to accounting or business.
- Define the term "other academic work relevant to accounting or business" by establishing four broad educational areas as follows: Skills based, Language, Industry based, and Knowledge based.
- Establish a maximum number of allowable semester units to be applied to Skills based (six), Language (three), and Knowledge based (six).
- Allow for a Master's Degree in Accounting or Taxation to qualify as having met the 20 units of accounting study.

Taking into consideration all of the previous recommendations made by the full AEC and discussions and recommendations being made by the subcommittee, the subcommittee requested that staff prepare draft regulatory language that would put into place these recommendations (**Attachment #4**).

The subcommittee understands that these recommendations offer a starting point for further discussion regarding defining the 20 units of accounting study. The subcommittee values input from other AEC members that would further refine and clarify the proposed recommendations and draft language. As members consider these recommendations, staff have also provided input from an implementation standpoint under **Agenda Item VI**.

The subcommittee will be available at the meeting to answer members' questions.

Attachments

## Memorandum

Attachment #1

AEC Agenda Item IV.  
September 3, 2010

To : AEC Members

Date : August 23, 2010

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Facsimile : (916) 263-3672

E-mail : dfranzella@cba.ca.gov

From : Dominic Franzella, Manager  
Renewal/Continuing Competency & Client Services Units

Subject : Consideration of Draft Regulatory Language for the 20 Units of Accounting Study

At the June 23, 2010 Accounting Education Committee (AEC) meeting, members continued deliberations on establishing a framework for the additional 20 units of accounting study that will be required for certified public accountant licensure beginning January 1, 2014. At the meeting the AEC made the below recommendations.

- The 20 units of accounting study must be completed at an upper division level or higher.
- A minimum of six units must be completed in accounting subjects as defined by Section 9.2(b) of the California Board of Accountancy (CBA) Regulations.
- A maximum of 14 units can be completed in business-related subjects (as defined by Section 9.2(c) of the CBA Regulations) or other academic work relevant to accounting and business.
- No more than four units completed in internships or independent studies can be counted towards the 20 unit accounting study requirement.
- Applicants documenting completion of a master of accounting or taxation should be deemed to have met the 20 units of accounting study.

Related to the last recommendation, staff informed members at the June 23, 2010 meeting that CBA legal counsel needed to opine on whether the statute provided enough flexibility to allow for the completion of a specified master's degree to meet the 20 units of accounting study. Unfortunately, CBA legal counsel has informed staff that given the specificity of the statute to require applicants to complete the 20 units of accounting study, the aforementioned recommendation would go beyond the scope of the statute.

## Consideration of Draft Regulatory Language

### Page 2 of 3

That said, if the AEC still believes the recommendation should be considered by the CBA, it can make the recommendation in conjunction with any proposed regulatory language submitted to the CBA for review. If the CBA concurs with an AEC recommendation to allow for a specific master's degree to meet the 20 units of accounting study, it could consider seeking a legislative change in an upcoming session.

In the attached document, staff have provided draft regulatory language which would effectuate the AEC's recommendations for the 20 units of accounting study, minus the recommendation regarding the master's degree. One area that still needs careful consideration is defining the term "other academic work relevant to accounting and business."

For the last meeting, AEC Chair Ruben Davila, provided a document in which he outlined a proposed definition for the term "other academic work relevant to accounting and business." Staff have included the proposed definition, but have made some minor revisions to transition the language into a regulatory format.

One of the more significant revisions staff made was removing the terms, "SEC regulations," "bankruptcy," "estate planning," and "mergers and acquisitions," as it appears applicants could claim these courses under the accounting and business-related subject areas already included in the regulations, so including them would be duplicative and unnecessary. If the AEC feels that inclusion of these courses is necessary, the courses can be included in the final language reviewed by the members.

In reviewing the proposed definition for "other academic work relevant to accounting and business," members may wish to consider the two issues below. The purpose for identifying these issues is to ensure that the final language adopted reflects the AEC's intention, and is sufficiently clear so that both staff and, more importantly, applicants understand the requirements for licensure.

First, the language presently proposed in Section 9.3(b)(1) may allow any courses completed at an upper division level or higher in subjects such as English, Biology, and Communications to qualify for the 20 units of accounting study. This would include courses such as the Metaphysical Poet, Plant Taxonomy, and Staging and Lighting Digital Video.<sup>1</sup> It would, however, require the applicant to substantiate how a course relates to enhancing his/her skills to practice public accounting.

Second, college and universities build most of their course offerings around skills that emphasize writing, research, and critical thinking. Applicants could attempt to

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<sup>1</sup> Courses pulled from California State University, Sacramento's present course catalog offerings.

**Consideration of Draft Regulatory Language**  
**Page 3 of 3**

claim just about any course due to the writing, research, and critical thinking components.

As members give consideration to the above-mentioned issues, it is important to remember that when the Legislature previously considered requiring 150 units for licensure it was concerned about having a “hollow” 30 units, as well as how the additional units could create barriers to entry. Members, thus, must strike a balance between being overly broad and overly burdensome.

On a final note, until such time as the Ethics Curriculum Committee makes its final recommendations on the 10 units of ethics, staff cannot predict how any of the proposed ethics recommendations will affect the draft regulatory language being provided to the AEC.

Based on discussions at the upcoming September 3, 2010 meeting, staff will include any edits, feedback, and further recommendations AEC members believe necessary to the proposed regulations. Staff will bring a final draft of the proposed regulations to the following AEC meeting.

Attachment

### **9.3 Education Required Under Business and Professions Code Section 5093 to Apply for a Certified Public Accountant License**

(a) An applicant applying for licensure after December 31, 2013, in addition to meeting the 24 semester units of accounting subjects described in Section 9.2(b) and the 24 semester units of business-related subjects outlined in Section 9.2(c), shall, to the satisfaction of the Board, provide documentation to the completion of an additional 20 semester units of accounting study as described below.

(1) All units must be completed at a college or university level of upper division or higher, with a maximum of four semester units completed in internships or independent study.

(2) A minimum of six semester units must be completed in accounting subjects as described in Section 9.2(b).

(3) A maximum of 14 semester units may be completed in business-related subjects as described in Section 9.2(c), or may be completed in other academic work relevant to accounting and business as described in subsection (b) below.

(b) Other academic course work relevant to accounting and business shall provide an applicant with skills and knowledge enhancing his/her ability to practice public accounting and include the following:

(1) Courses completed in the following subjects: Communications, Journalism, Psychology, English, Biology, Medicine, Chemistry, Engineering, Architecture, and Real Estate.

(2) Courses which emphasize writing, research, critical thinking, negotiations, and logic.

(c) Satisfactory evidence as to educational qualifications shall take the form of certified transcripts of the applicant's college record, mailed directly to the Board from the educational institution; however, in unusual circumstances the Board may accept such other evidence as it deems appropriate and reasonably conclusive. For foreign education, in addition to certified transcripts of the applicant's college record, satisfactory evidence usually takes the form of an evaluation of educational credentials by a credentials evaluation service approved by the Board pursuant to Section 9.1.

(d) For purposes of this section, one quarter unit is equivalent to two-thirds of one semester unit.



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**Attachment #2**

## **SUBCOMMITTEE'S INITIAL PROPOSAL FOR THE 20 UNITS OF ACCOUNTING STUDY**

### **Option 1**

- (a) 6 units of accounting
- (b) 14 units of accounting or business

### **Option 2**

- (a) 6 units of accounting
- (b) 14 units of accounting, business or accounting and business related
  - (1) Business or accounting related must clearly reflect the business and/or accounting applications in the course title and course description. Industrial and/or business applications and economic implications of the course subject matter must be central to course coverage.
  - (2) Business or accounting related would include skills critical to success in accounting and business. This would include:
    - (A) Communication skills: courses that are fundamentally centered on speech, presentation and/or writing. The course would offer these topics in a business related setting.
    - (B) Negotiation skills: courses primarily focused on developing and applying negotiation skills used in a business, industry or economic situations.
    - (C) Research and Analysis: courses primarily focused on developing research and analytical techniques applied to economics, business, or industry situations.
    - (D) Quantitative: courses that are primarily focused on developing analytical models used in research or analysis of economics, business, or industry situations.
  - (3) Business or accounting related would include science or technology courses that address specific business or economic issues related to the operations or application of the topic covered. These business or economic issues must clearly be articulated in the course title or description.

### Option 3

- (a) 6 units of accounting
- (b) 14 units of accounting, business or accounting and business related
  - (1) Business or accounting related must clearly reflect the business and/or accounting applications in the course title and course description. Industrial and/or business applications and economic implications of the course subject matter must be central to course coverage.
  - (2) Business or accounting related would include skills critical to success in accounting and business. This would include:
    - (A) Communication skills: courses that are fundamentally centered on speech, presentation and/or writing that would typically be used in a business or industry environment.
    - (B) Negotiation skills: courses primarily focused on developing negotiation skills typically used in a business, industry or economic situations.
    - (C) Research and Analysis: courses primarily focused on developing research and analytical techniques that can be applied to economics, business, or industry situations.
    - (D) Quantitative: courses that are primarily focused on developing analytical models that may be used in research or analysis of economic, business, or industry situations.
  - (3) Business related include technology or science courses that address economic or business issues related to applications or operations associated with the course topic.

### Option 4

- (a) 6 units of accounting
- (b) 14 units of accounting, business or accounting and business related
  - (1) Business or accounting related would cover subject matter that clearly have broad business and/or accounting applications. Course coverage must address industry and business practices and operational issues.
  - (2) Business or accounting related would include skills critical to success in accounting and business. This would include:
    - (A) Communication skills: courses that are fundamentally centered on speech, presentation and/or writing.
    - (B) Negotiation skills: courses primarily focused on developing negotiation skills.

- (C) Research and Analysis: courses primarily focused on developing research and analytical techniques that can be applied to economics, business, or industry situations.
- (D) Quantitative: courses that are primarily focused on developing analytical models that can be used in research or analysis of economic, business, or industry situations.
- (E) Courses covering technology or science that cover information that has widespread business, industry, or economic application.

**Potential Issues:**

- Potentially limit the number of units that could be taken in the broad based language in Options 3 and 4.
- Provide a petition process that allows the student in conjunction with a university official to address the accounting or business relationships in a course.

## Memorandum

Attachment #3

To : Subcommittee Members  
Date : November 5, 2010  
Telephone : (916) 561-4310  
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E-mail : dfranzella@cba.ca.gov

From : Dominic Franzella, Manager  
Renewal/Continuing Competency & Client Services Units

Subject : College and University Course Catalog Review

The October 2010 Accounting Education Committee (AEC) meeting was postponed to allow the subcommittee sufficient time to review additional information. To aid subcommittee members in their decision making, staff performed an in depth review of one course catalog for each of the four main institutions of higher learning – community college, private college, California State University, and University of California.

The following colleges reviewed were selected with the intent of gaining an understanding of college and university course offerings throughout California.

- Taft College is a small community college located in a rural area in western Kern County with a student population of approximately 9,500.
- The University of California, Berkeley offers a wide range of degree options and is centrally located in the state.
- Saint Mary's College is a private, faith-based university with a student population of approximately 5,000.
- California State University, San Bernardino has a student population of approximately 17,500 and offers more than 70 degree programs.

In reviewing the four course catalogs staff paid close attention to the course titles and descriptions looking for key words and phrases that appear in the draft regulatory language presented at the June 2010 AEC meeting and the four language options provided to staff by the subcommittee. The draft language provided by the subcommittee stated that for business- or accounting-related courses, the course title and description must clearly reflect the business and/or accounting application. Since the majority of courses in the business department will likely qualify for credit under the existing definition of business subject matter, staff focused on courses in other departments paying particular attention to courses in the subject areas of communications, journalism, psychology, English, biology,

medicine, chemistry, engineering, architecture, and real estate as these subject areas were specifically identified by members as potentially providing business-related knowledge.

In reviewing the course catalogs staff identified many courses that seemed to have a business application without necessarily having clearly identifiable business terminology in the course title or description. Other courses had key business terminology in the course title and/or description but no apparent application to business or accounting. Staff also found a number of courses with key skills such as communications, critical thinking, writing, research, negotiation, and logic in the course title and/or description. Some of these courses appeared to have a business application but many did not have an obvious connection. This is important because students will likely search course titles and descriptions for key terms and phrases found in the regulatory language assuming the course is acceptable if those same terms and/or phrases are used in the course catalog.

Staff reviewed 1,400 pages of course catalogs and created the attached document (**Attachment 1**) to provide a sampling of courses from each college that illustrate the variances in course titling and descriptions across departments and subject matter. The following are brief examples of the types of observations made by staff in each of the categories identified on the attached list of course offerings.

### **Communications**

Taft College offers a management course titled communications that covers various aspects of business communication. Though not offered in a communications department, a student could be confident in claiming this course for credit based on the course title and description. Alternately, the UC Berkeley communications department offers a course titled Structural Aspects of Biomaterials. This course is offered in an appropriate department but the course description fails to show a clear business application. CSU, San Bernardino offers a course in visual communications.

Should a distinction be made between oral and visual communications? Also, there are many courses where the term communications can be found in the course title and/or description, with no indication as to the degree of emphasis placed on communications. Is it reasonable to assume that if communications appears in the course title a considerable portion of the class will be focused on communications?

### **Journalism and English**

It is common knowledge that writing is an inescapable component of nearly all courses in journalism and English. The variance is in the type of writing and the weight placed on it. For example, there are courses in composition, creative writing, expository writing, and business writing. Some course descriptions provide a minimum word count that will be required, while others do not specify. One

course description that best illustrates the uncertainty of emphasis is St. Mary's advanced composition course which states that course emphasis may vary.

### **Psychology, Biology, Medicine, and Chemistry**

Just as writing is an inherent component of English courses, research and analysis are components of nearly all science courses. Though the course descriptions do not always use the terms research and/or analysis, staff were hard pressed to find courses where it was unclear if these were a component of the course. Finding a multitude of courses with an obvious connection to accounting and/or business was more difficult.

Taft College's biology course titled Introduction to Environmental Studies demonstrates a clear connection by covering the socioeconomic and political concerns of various environmental topics. Taft's biology department also offers a general botany course where students collect and identify local plant groups. While this course may have a business application, it is not an obvious one. UC Berkeley offers an integrative biology course titled Evaluating Scientific Evidence in Medicine that teaches students to gather, critically analyze, and present scientific and medical evidence. There is no doubt that these are valuable skills but how clearly does the ability to analyze and present medical evidence relate to the practice of public accountancy?

### **Engineering, Architecture, and Real Estate**

Based on staff review of the engineering and real estate courses offered at the four colleges surveyed, there seems to be less ambiguity in the business application of these types of course. Courses covering architecture were much more problematic. UC Berkeley offers an architecture course titled The Secret Life of Buildings that is intended to prepare students for evaluating future building performance. The course may have a business application but it is not an overwhelmingly obvious one. Also, there are many art and history courses that review architecture from a visual and historical perspective. St. Mary's College even offers a travel abroad program to explore, among other things, the architecture of Spain. Staff is hard pressed to see a business application but the course description clearly places an emphasis on architecture.

### **Additional Courses with Key Terms**

These courses are provided for informational purposes only as there is the potential for students to assume these courses qualify based on the key terms that appear in either the course title or description.

### **Potentially Applicable Courses**

Staff came across courses in each catalog that seem as though they may have a legitimate business application even though the course title and description do not necessarily contain key terminology or are offered in departments not previously identified by members as acceptable. For example, both CSU San Bernardino's

and St. Mary's anthropology departments offer a course in museum studies and while neither of the course descriptions has an obvious business application there is a potential application as both of these courses provide students with an understanding of the inner workings of museum operations, which could be useful in an audit of this type of business. There are examples of this found in the health science and education area as well. Taft College offers a course on medical terminology that could be useful and CSU, San Bernardino offers a course titled Medical Care Organizations that provides students with knowledge of services, resources, and financial aspects of medical organizations.

### **Languages**

The draft regulatory language was silent on the subject of language. It may be prudent to set some type of parameters for these courses, whether determined to be acceptable or unacceptable. In addition to the traditional language courses such as Spanish and French, there are also courses in the special education department that teach students how to communicate with the deaf.

### **Senior Thesis Research Project and Special Topics**

These course examples are provided to highlight that there is not always a clear understanding of the topics to be covered in these types of courses even if the department is known.

Provided below are some issues, gleaned from our review, that the committee may wish to consider for the conference call on Wednesday.

- Students and staff may run into a problem of one person reading a course description and believing that the course has a clear business application while another person reading the same description and not seeing a clear application. Students may also assume that because a course is offered in an appropriate department it will automatically be accepted.
- If members maintain the proposed requirement that both the course title and description clearly reflect a business and/or accounting application, members may inadvertently exclude courses that provide skills valuable to the profession. Alternately, if members eliminate this dual requirement it may open the door to allow students to claim credit for courses entirely unrelated to the profession.
- Another item of consideration is courses that are not wholly devoted to the accounting and/or business aspect of a topic. For these courses members may want to consider whether full or partial credit is appropriate and, if partial credit is more appropriate, how to determine number of credits to be awarded.

As a whole, staff found that this process gave us considerable insight into how colleges and universities draft course descriptions and the wide array of course offerings available. It is our hope that with this information in hand, along with committee members' valuable insight, it will aid us as we once again embark on developing options for regulations. The overriding theme we took from this research was a need to refine any language to eliminate or substantially reduce the subjectivity in course approval.

We look forward to speaking with you on Wednesday and any feedback you may have.

Attachment

## Course Examples

### Communications

Taft College

- ***Communications 1510 - Mass Communication and the Individual***  
This lecture course emphasizes consumer awareness of mass communication on all levels.
- ***Industrial Technology 1000 - Career Readiness in Industrial Technology***  
This course will cover survival skills necessary to be successful in careers in industrial technology fields. Emphasis will be placed on industrial safety, applied mathematics in the workplace, job survival and readiness skills, communication, quality control, planning, and professional leadership. Field experiences to places of employment may be required.
- ***Management 1515 - Communication***  
This course is designed to introduce the student to key elements in communication within business organizations. Topics will include verbal and nonverbal communication, listening skills and specific supervisory communication skills.
- ***Special Education 0255 - Communication with the Deaf***  
This course provides the development of skills in the language of signs and finger spelling. Different levels of communication used by the deaf will be explored, such as gestures, facial expressions, and slang expressions. Recent trends in language will be used.

UC Berkeley

- ***Bio Engineering 117 - Structural Aspects of Biomaterials.***  
This course covers the structure and mechanical functions of load bearing tissues and their replacements. Natural and synthetic load-bearing biomaterials for clinical applications are reviewed. Biocompatibility of biomaterials and host response to structural implants are examined. Quantitative treatment of biomechanical issues and constitutive relationships of tissues are covered in order to design biomaterial replacements for structural function. Material selection for load bearing applications including reconstructive surgery, orthopedics, dentistry, and cardiology are addressed. Mechanical design for longevity including topics of fatigue, wear, and fracture are reviewed. Case studies that examine failures of devices are presented. This course includes a teaching/design laboratory component that involves design analysis of medical devices and outreach teaching to the public community. Several problem-based projects are utilized throughout the semester for design analysis. In addition to technical content, this course involves rigorous technical writing assignments, oral communication skill development and teamwork.
- ***Chemical Engineering 185 - Technical Communication for Chemical Engineers***  
Development of technical writing and oral presentation skills in formats commonly used by chemical engineers.

- ***Chemistry 100 – Communicating Chemistry***  
For undergraduate and graduate students interested in improving their ability to communicate their scientific knowledge by teaching chemistry in elementary schools. The course will combine instruction in inquiry based chemistry teaching methods and learning pedagogy with 10 weeks of supervised teaching experience in a local school classroom. Thus, students will practice communicating scientific knowledge and receive mentoring on how to improve their presentations. Approximately three hours per week, including time spent in school classrooms.

CSU, San Bernardino

- ***Communications 204 – Introduction to Critical Communication Studies***  
Survey of the history and study of rhetoric as it contributes to a critical understanding of the role of communication in society.
- ***Communications 225 – Fundamentals of Interpersonal Communications***  
A skills development course designed to facilitate student's acquisition of basic face-to-face communication competencies such as building and maintaining communication climates, listening, perception, self-disclosure, and verbal and non-verbal communication.
- ***Communications 380 – Visual Communication***  
Introduction to the principles and theory of visual literacy essential to understanding the social, cultural, and ethical layers of meaning in visual communication. Media and other images are examined in view of how they are constructed, processed and integrated with other forms of communication.
- ***Psychology 315 – Communication Processes***  
Introduction to the nature of the helping process with emphasis on strategies of behavior change, interpersonal communication and basic helping skills.

St. Mary's College

- ***Communications 10 – Argument and Advocacy***  
Communication scholar, Rod Hart, writes that advocacy "is the human creature's most natural way of changing the world. It is also the most civilized way of doing so. Bombs, torture, and mayhem change the world too, but those are primitive modalities and they lead to unstable outcomes. Symbolic influence is better. It lasts longer and it's less noisy." In this spirit, this course examines general principles of argument and advocacy as they relate to rhetorically creating change in different spheres of social life. Students will explore how the conventions of argument change – and how advocacy functions – in law, science, religion, and politics. Students will develop an understanding of argument and evaluation theories, while also embodying those theories by developing practical advocacy and critical appraisal strategies.
- ***Communications 100 – Communication Theory***  
This course provides students with a review of major theories applicable to communication among individuals, within organizations, in politics and in the elite and mass media. Through readings and discussions of seminal core texts, students are encouraged to judge for themselves the strong and weak portions of alternative

concepts, models and theoretical concepts, as well as to evaluate the empirical methods from which these theories are derived.

- ***Communications 117 – Public Relations***

This course provides an in-depth understanding of the theories of public relations and the ways in which they are practiced throughout our society, both in the marketplace and in the political realm. Emphasis is on application of these theories in student-authored projects that focus on civic engagement in the community. This course affords students the opportunity to research, plan, execute, and evaluate a public relations campaign.

## **Journalism and English**

Taft College

- ***English 100 – Interactive Writing and Grammar***

This course is a review the mechanics of written composition: sentence structure, punctuation and spelling. Paragraph and theme writing, reading for understanding, and vocabulary are included (minimum of 5000 words).

- ***English 1600 – Critical Thinking, Literature, and Composition***

This course focuses on critical thinking and composition through reading of essays, poetry, drama, and fiction. It introduces critical evaluation, develops techniques of analytical, critical and argumentative writing, explores inference, evidence, inductive and deductive reasoning, identification of assumptions, underlying conclusions and other terms of logical thinking, and continues expository writing (8,000 word minimum).

- ***English 1700 – Creative Writing***

This course involves the writing of imaginative literature, (short stories, short plays, poems and creative nonfiction), the discussion of techniques, and group evaluation of student writing by class members.

- ***Journalism 2005 – Journalism Practice***

These courses are for students with potential in Journalism to emphasize practical work in news gathering, writing, and editing. These courses are offered on a graded basis only.

UC Berkeley

- ***English 141 – Modes of Writing***

Writing in connection with reading in recent English literature and its continental background.

- ***Journalism 231 – Advanced Business Reporting***

Advanced reporting and writing of business, financial, and consumer affairs.

- ***Journalism 255 – Law and Ethics***

The first eight weeks will concentrate on First Amendment and media law, including libel and slander, privacy, free press/fair trial conflicts, and litigation arising from controversial reporting methods. The closing weeks will focus on ethical dilemmas

faced by reporters and editors. Using case studies, readings and guest lecturers, the course examines the murkier conflicts that don't necessarily make it to court but nevertheless force difficult newsroom decision-making.

CSU, San Bernardino

- ***English 106 – Accelerated Stretch Composition I***  
Analysis and use of strategies for conducting research and critically reading and writing expository texts. Explores relationships among language, meaning, and context, and emphasizes writing as a recursive process and a means of critical thinking.
- ***English 306 – Expository Writing***  
Advanced expository writing including documented research reports, summaries and analytical papers. Revision and rewriting will be required.

St. Mary's College

- ***English 5 – Argument and Research***  
Students continue to develop the rhetorical and critical-thinking skills they need to analyze texts and to structure complex arguments. In addition, the course gives students practice in exploring ideas through library research and in supporting a thesis through appropriate use of sources. Students write and revise three or more essays, at least one of which is a substantial research essay that presents an extended argument.
- ***English 100 – Advanced Composition***  
Designed to help hesitant writers who would like to become confident, and competent writers who would like to become masterful. Students read exemplary prose of various kinds and write, discuss, and revise their own essays. Emphasis—on the research paper, the critical essay, the personal essay, the journalistic article—may vary.

## **Psychology, Biology, Medicine, and Chemistry**

Taft College

- ***Biology 2201 – General Botany***  
This is a basic course in plant biology for all students of plant or animal science and serves as an introduction to the fundamental principles of biology as illustrated by plants. Emphasis is placed on the morphology, physiology, evolution, and ecology of the major plant groups. The laboratory portion provides laboratory exercises covering cytology, morphology, physiology, genetics, and ecology of the major plant groups. Fieldwork includes the collection and identification of local plant groups. The lab serves as an introductory laboratory course designed to survey the plant kingdoms. The lab includes the microscopy of plants, mitosis, life cycles, reproduction, cell structure, anatomy, adaptation, ecology, and identification of plant groups as well as local native and landscape plants.
- ***Biology 1503 – Introduction to Environmental Studies***  
This is an interdisciplinary introduction to ecology through the study of contemporary environmental problems of renewable and nonrenewable resources. The

socioeconomic and political concerns of resource shortages, pollution, conservation, and management will be discussed.

- ***Chemistry 2250 – Quantitative Analysis***

This course is required for chemistry, economics, geology, and premedical and pre-dentistry majors. Theoretical principles and chromatographic laboratory techniques and skills involved in gravimetric and volumetric analysis are stressed in lecture and laboratory.

- ***Psychology 2200 – Elementary Statistics for the Behavioral and Social Sciences***

This course provides students with a solid foundation in statistics as used in psychological, sociological, and behavioral research. Students will develop a useable understanding of research design, the organization of data, measures of central tendency and variability, central tendency theory, descriptive and inferential statistics, parametric and nonparametric tests, and basic test assumptions.

- ***Psychology 1519 – Career/Life Planning***

The course focuses on values and the decision-making process. Students will systematically examine the various aspects of career alternatives. Personal awareness will be explored as it relates to career choice.

UC Berkeley

- ***Integrative Biology 119 – Evaluating Scientific Evidence in Medicine***

A course in critical analysis of medical reports and studies using recent controversial topics in medicine. Course will focus on information gathering, hypothesis testing, evaluating study design, methodological problems, mechanisms of bias, interpretation of results, statistics, and attribution of causation. Students participate in a mock trial as a way to demonstrate their abilities to gather, critically analyze, and present scientific and medical evidence.

- ***Integrative Biology 125 – Introduction to the Biomechanical Analysis of Human Movement***

Basic biomechanical and anatomical concepts of human movement and their application to fundamental movement patterns, exercise, and sport skills.

- ***Chemistry 15 – Analytical and Bioanalytical Chemistry***

An introduction to analytical and bioanalytical chemistry including background in statistical analysis of data, acid-base equilibria, electroanalytical potentiometry, spectrometric, and chromatographic methods of analysis and some advanced topics in bioanalytical chemistry such as micro-fluidics, bioassay techniques, and enzymatic biosensors.

- ***Chemistry 220B – Statistical Mechanics***

Principles of statistical mechanics and applications to complex systems.

- ***Psychology 101 – Research and Data Analysis in Psychology***

The course will concentrate on hypothesis formulation and testing, tests of significance, analysis of variance (one-way analysis), simple correlation, simple

regression, and nonparametric statistics, such as chi-square and Mann-Whitney U tests. Majors intending to be in the honors program must complete 101 by the end of their junior year.

- ***Psychology 180 – Industrial-Organizational Psychology***  
Primarily for majors. Introduction to the field of industrial psychology, covering fundamental theory and concepts in personnel and social aspects in the field. Concerned with the processes involved in developing and maintaining organizations.

CSU, San Bernardino

- ***Biology 380 – Medical and Economic Biology***  
Survey of medically and economically important plant species and families. Includes plants harmful and beneficial to humans, with emphasis on vascular species.
- ***Chemistry 345 – Modern Quantitative Analysis***  
Gravimetric and volumetric analysis, chemical equilibria, and modern instrumental methods.
- ***Psychology 105 – Critical Thinking Through Problems Analysis***  
Development of basic skills in critical thinking including identifying and understanding common fallacies, recognizing techniques of persuasion and propaganda, problem solving strategies, and applying skills of critical thinking to the complex issues of everyday life.
- ***Psychology 302 – Management and Organizational Behavior***  
Introduction to management as it affects operations and the behavior of people in relation to the functional fields of administration. Selected behavioral concepts analyzed with respect to applications in management.

St. Mary's College

- ***Psychology 172 – Groups and Organizations***  
Fundamental concepts of organizational theory as it applies to successful group functioning, with a focus on group structure and group processes, team building, group norms and group communication.
- ***Psychology 180 – Organizational Psychology***  
Examines the major theoretical findings in the field concerning the relationship between the individual and the organization, including the study of motivation, leadership, decision making, power and politics, corporate culture, and organizational development.
- ***Biology 119 – Research Design and Biostatistics***  
Principles of experimental design, sampling methodologies, data collection and analysis are discussed, along with practical applications of these areas in biological experimentation.

- ***Chemistry 20 – Concepts in Chemistry***

A course especially designed to acquaint the non-science student with science as a way of thinking and to introduce important chemical concepts and their relation to human activities.

## **Engineering, Architecture, and Real Estate**

Taft College

- ***Math 2140 – Advanced Engineering Mathematics***

This course includes ordinary differential equations, vector spaces, linear transformations, Fourier series, numerical methods, Laplace transforms, and complex variables.

UC Berkeley

- ***Architecture 133 – Architecture of Globalization: Contested Spaces of Global Culture***

This seminar examines the relationship between architecture and the processes associated with globalization. The social and spatial changes connected to the global economic restructuring of the last four decades are explored in relation to distinctive national conditions and their connection to historical forces such as colonization and imperialism. Theoretical arguments about international urban political economy, uneven development, deindustrialization, and the growth of tourism and service industries, are grounded in specific urban and architectural contexts. Case studies explore issues such as urban entrepreneurship and the branding of cities and nation-states; heritage practices and the postcolonial politics of place; border cities, and the urbanism of transnational production; cities, terrorism, and the global architecture of security; critical regionalism, localism, and other responses to debates on place and placelessness. Readings and class discussions examine course themes in a comparative framework and consider their implications for architectural design, education, and professional practice.

- ***Architecture 244 – The Secret Life of Buildings***

This exploratory seminar addresses a secret life of buildings related to physical performance. Students examine architectural, lighting, and mechanical systems in existing buildings with attention to energy use, occupant well-being, and architectural spacemaking. The seminar applies a collection of measurement techniques, often involving novel approaches, to reveal operating patterns in the complex environment of contemporary buildings. The personal experience students gain in performing the evaluations contributes to the students experiential base at a formative time.

Analysis of data collected in the field and the comparison of these data to values given by simulation tools provides a foundation for understanding the more abstract tools and standards used by designers in practice. The juxtaposition of design intention and post-occupancy performance can be a powerful learning experience now, as well as preparation for evaluating building performance in the future.

- ***Engineering 117 – Methods of Engineering Analysis***

Methods of theoretical engineering analysis; techniques for analyzing partial differential equations and the use of special functions related to engineering systems.

- ***Engineering 124 – Ethics and the Impact of Technology***  
This course focuses on the changing nature of technology and the complex ethical issues that are emerging as a result. These new issues are arising in such areas as biotechnology, information technology, nanotechnology, and nuclear technology. The nature of these issues, their ethical, legal, and social ramifications, and what our society values in relation to these issues are discussed. Philosophy, religion, and the natural and social sciences will be explored in relation to these issues.

CSU, San Bernardino

- ***Computer Science and Engineering 310 – Digital Logic***  
Boolean algebra, flip-flops, combinational and sequential circuits, arithmetic-logic units, memory devices, and I/O peripherals. Laboratory experiments include bread-board assembly of finite state machine circuits, registers and arithmetic-logic processors.
- ***Finance 380 – Principles of Real Estate***  
Basic issues in real estate, including legal concepts, appraisal, financing, investment, brokerage, and management of real estate. This class also contributes toward the state requirements for pre-license education.
- ***Finance 481 – Real Estate Practice***  
Legal, marketing and financial aspects of running a real estate business. Focus will be on the practical application of real estate theory to the operation of the firm. Meets state requirements applicable toward the real estate broker license.

St. Mary's College

- ***The Moving Museum: History, Art, and Architecture of Spain***  
This travel course through Spain offers a thorough and intensive exploration of Spain's history, art, and architecture. A country that has undergone century after century of international activity and political change, travel in Spain affords students the opportunity to experience firsthand the richness that results from multicultural blending from a European perspective.

### **Additional Courses with Key Terms**

Taft College

- ***Dental Hygiene 1517 – Critical Thinking for Health Sciences***  
The Critical Thinking for Health Sciences course is designed to improve students' reasoning process. Instruction consists of creating argument maps analyzing the validity of arguments, creating valid arguments, critiquing assumptions within arguments, distinguishing between induction and deduction, and in arriving at valid and supportable conclusions. Special emphasis is placed on reasoning and problem solving in health care.
- ***Industrial Technology 1000 – Career Readiness in Industrial Technology***  
This course will cover survival skills necessary to be successful in careers in industrial technology fields. Emphasis will be placed on industrial safety, applied mathematics in the workplace, job survival and readiness skills, communication,

quality control, planning, and professional leadership. Field experiences to places of employment may be required.

- ***Philosophy 1520 – Critical Thinking***

This course is designed to improve students' reasoning process. Instruction consists of creating argument maps, analyzing the validity of arguments, creating valid arguments, critiquing assumptions within arguments, distinguishing between induction and deduction, and in arriving at valid and supportable conclusions.

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- ***American Studies 102 – Examining U.S. Cultures in Place***

This course examines how U.S. cultures are constructed, reinforced, and changed - particularly in reference to place and material culture. Qualitative and quantitative methods of analysis drawn from several disciplines will help students develop skills in cultural interpretation. Case studies may focus on a neighborhood, a city, or a region. Topics will vary from semester to semester.

- ***American Studies 172 – Business in Its Historical Environment***

This course will examine selected aspects of the history of American business. Included will be discussions of the evolution of the large corporation, the development of modern managerial techniques, and the changing relationship of business, government, and labor.

- ***Cognitive Science 140 – Quantitative Methods in Linguistics***

The goals of this course are a deepened understanding of linguistic research using quantitative analysis, and an ability to use such analyses in original research. A related goal of the course is to serve as an introduction to a powerful—and free—software package (called “R”) for statistical analysis and data visualization. This will be an intensive course in statistical analysis and data visualization. The statistical techniques covered include t-tests, chi-square tests, multiple linear regression, logistic regression, and mixed-effects (linear and logistic) regression. No prior experience with statistical analysis is assumed. By the end of this course, students will know the logic behind a wide range of statistical techniques and the practical skills required to carry out statistical analyses.

- ***Demography 275 – Economic Demography***

Economic consequences of demographic change in developing and developed countries including capital formation, labor markets, and intergenerational transfers. Economic determinants of fertility, mortality and migration.

CSU, San Bernardino

- ***Criminal Justice 311 – Research Methods in Criminal Justice***

Introduction to scientific methodology and research designs used to conduct basic and applied research in the criminal justice field. Emphasis on scientific operationalization, survey methodology, and concepts of evaluation design.

- ***Geography 303 – Introduction to Global Studies***

Examination of the causes and consequences of globalization, including climate change, migration, cultural conflicts, and economics.

St. Mary's College

- ***Communications 110 – Quantitative Methods***

An introduction to communication research approaches that allow us to generalize our understanding to specific instances. For example, we might wish to investigate the influence of mediated political message characteristics on voting behavior or how nonverbal cues influence the formation of romantic relationships. The course provides an overview of research designs, sampling, data collection, and data analysis for the empirical construction of these knowledge bases.

- ***Communications 116 – Advertising and Civic Engagement***

This course is designed to give students an understanding of both the theory and practice of advertising through the medium of civic engagement projects. The first half of the course will allow you to study the underlying theories of the practice of advertising; in the second half, students will have the opportunity to apply these theories as they generate and possibly implement advertising campaigns for on-campus clients.

- ***Performing Arts 141 – Production Management and Design for Dance***

In this class you will be taught the basics of lighting dance and the fundamental elements of managing and producing a dance concert. Students will learn to communicate with lighting designers, stage managers, and production crews; understand the elements of a dance production including budgeting, marketing and publicity, and curating a concert; and develop and execute lighting and costume designs. This course culminates in an all-student mainstage dance concert.

## **Potentially Applicable Courses**

Taft College

- ***Art 1850 – Web Site Production***

This course is designed to prepare the student to develop, implement, and maintain websites based on client requirements. The student may opt to receive credit in Art 1850 or Computer Science 1850, not both.

- ***Art 1855 – Electronic Commerce***

Students participating in this course will learn how commerce works over the Internet, the latest trends, and effective web site marketing in this unique medium.

- ***Dental Hygiene 2241 – Practice and Financial Management***

This course covers office practice management, ethical and legal aspects of dentistry and dental hygiene, and business matters relating to dental hygiene practice.

- ***Health Education 1541 – Medical Terminology***

The focus of this course is learning the origin, correct spelling, pronunciation, meaning and current usage of common medical terms and their application to clinical records and reports. Specific emphasis is on root words, prefixes, suffixes,

stems, combining forms, medical abbreviations, symbols, and terms commonly used in patient's records and laboratory reports.

UC Berkeley

- ***City and Regional Planning 113 – Economic Analysis for Planning***  
Introduction to economic concepts and thinking as used in planning. Micro-economic theory is reviewed and critiqued.
- ***City and Regional Planning 225 – Workshop in Regional Analysis***  
This course covers economic base analysis, shift share techniques, input-output analysis, regional accounting, impact analysis, cluster analysis, and qualitative sectoral studies..
- ***Geography 110 – Economic Geography of the Industrial World***  
Industrialization, urbanization, and economic growth in the global North. Locational patterns in manufacturing, retailing trade, and finance. Geographic dynamics of technical change, employment, business organization, resource use, and divisions of labor. Property, labor, and social conflict as geographic forces. Local, national, and continental rivalries in a global economy, and challenges to U.S. dominance.

CSU, San Bernardino

- ***Anthropology 375 – Museum Methods***  
Introduction to the techniques of museum work, and to the history, theory and practice of museums. Includes curatorial methods, and the care, preservation, storage and exhibition of museum specimens.
- ***Art 345 – Gallery Management***  
Fine art gallery practices including installation, packing and crating, special event coordination and conduct. Preparation of publications and publicity, art handling and security.
- ***Criminal Justice 370 – Wills, Estates and Trusts***  
Study of law relating to the control and disposition of property inter vivos (between living persons) and after death, wills, intestate succession (descent and distribution), future interests and trusts, estates in land, principles of estate planning and administration of an estate.
- ***Health Science 360 – Medical Care Organizations***  
Analysis of the organization of health and medical care services, resources, facilities, financial aspects, and other related topics.

St. Mary's College

- ***Anthropology 124 – Museum Studies***  
Museum Studies is offered in cooperation with Saint Mary's Hearst Art Gallery and Museum, and as part of the Archaeology/Art and Art History split major. In this course students study the history of museums and the ethical issues involved in the collecting and exhibiting of cultural artifacts. The course gives students hands-on experience researching artifacts for inclusion in an exhibition, designing an exhibition at the Hearst Gallery, and designing and writing the explanatory wall text, posters,

and brochures for a show. Students also learn to serve as docents and to convey information about museum exhibitions to different audiences. Offered occasionally when an exhibition appropriate for student involvement is scheduled at the Hearst Art Gallery and Museum.

- ***Politics 121 – International Political Economy***

This course addresses the growing integration of national economies and financial systems worldwide and its consequence for national political institutions, policymaking, sovereignty, and democracy. The course will focus on the evolution of international trade theory and policies since 1945, trends in foreign direct investment and the 'securitization' revolution in international finance, and the evolution of transnational institutions (WTO, World Bank, IMF, etc.) and free trade mega-blocs (NAFTA-CAFTA, EU, etc.). Special focus is given to current and recent international financial crises and the impact of globalization on U.S. domestic economic policy, economic growth, income distribution, and the evolution of the corporate form of business. The course concludes with a review of the different responses and challenges to global economic integration today by environmentalist, worker-union, and other grass-roots 'civil society'-based organizations.

## **Languages**

Taft College

- ***Special Education 0255 - Communication with the Deaf***

This course provides the development of skills in the language of signs and finger spelling. Different levels of communication used by the deaf will be explored, such as gestures, facial expressions, and slang expressions. Recent trends in language will be used.

## **Senior Thesis research Project and Special Topics**

UC Berkeley

- ***Agricultural and Resource Economics H196 – Honors Research***

Supervised independent honors research specific to aspects of environmental economics and policy, followed by a oral presentation and a written report.

St. Mary's College

- ***Politics 197 – Special Study***

An independent study or research course for students whose needs are not met by the regular course offerings of the department.



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**Attachment #4**

**DRAFT REGULATORY LANGUAGE  
FOR THE 20 UNITS OF ACCOUNTING STUDY**

**Section \_\_\_ Education Required Under Business and Professions Code Section 5093 to Apply for Certified Public Accountant License.**

(a) An applicant applying for CPA licensure after December 31, 2013, in addition to meeting the 24 semester units of accounting described in Section 9.2(b) and the 24 semester units of business-related subjects described in Section 9.2(c), shall, to the satisfaction of the Board, provide documentation to the completion of an additional 20 semester units of accounting study as described in Section \_\_\_ and 10 semester units of ethics study as described in Section \_\_\_.

(b) Satisfactory evidence as to educational qualifications shall take the form of certified transcripts of the applicant's college record, mailed directly to the Board from the educational institution; however, in unusual circumstances the Board may accept such other evidence as it deems appropriate and reasonably conclusive. For foreign education, in addition to certified transcripts of the applicant's college record, satisfactory evidence usually takes the form of an evaluation of educational credentials by a credentials evaluation service approved by the Board pursuant to Section 9.1.

(c) For purposes of this section, one quarter unit is equivalent to two-thirds of one semester unit.

**Section \_\_\_ Accounting Study Required Under Business and Professions Code Section 5094.**

(a) In order for an applicant to satisfy the accounting study requirement, he/she must meet the requirements described in either subsection (b) or (c).

(b) Documentation to the satisfaction of the Board conferral of a Master's Degree in Accounting or Master's Degree in Taxation.

(c) Completion of 20 semester units at a college or university level of upper division or higher as described below.

(1) A minimum of six semester units shall be completed in accounting subjects as described in Section 9.2(b).

(2) A maximum of 14 semester units may be applied in business-related subjects as described in Section 9.2(c) or in other academic work relevant to accounting and business as described in subsection (3) below.

(3) Other academic work relevant to accounting and business shall provide an applicant with skills and knowledge enhancing his/her ability to practice public accounting and may include the following:

(A) A maximum of six semester units in courses that increase an applicant's oral/verbal, written, and presentations skills, as well as increase his/her ability to gather, critically analyze and assess, and reach conclusions.

(B) A maximum of three semester units in courses in foreign language, to include sign language.

(C) Courses that provide applicants with information on the business, economic, and/or financial market within which a particular industry operates.

(D) Knowledge based

(4) A maximum of four semester units may be applied in internships or independent study.