ACADEMIC SENATE
Executive Committee
REFERRAL FORM

CALIFORNIA STATE POLYTECHNIC UNIVERSITY, POMONA

Date:	9/10/2025
To:	Academic Programs Committee
From:	Academic Senate Executive Committee
Subject:	Academic Senate Referral
Classification	**AP-005-256**
Title of Referral:	**Accountancy, M.S. & Accountancy, M.S. (Accelerated) – Program Name Change**
Background:	See attached referral request form. Additional background provided by the Executive Committee: None.
Recommended resources:	See attached referral request form and supporting documentation. Additional resources recommended by the Executive Committee: Department Chairs, Deans, and Associate Deans For the Committee's Report on this referral, please list in separate sections, the resources recommended, and resources actually consulted. If a resource was not consulted, briefly state why.
Review and recommend:	Review and recommend as appropriate.
Date required for presenting committee report to the Executive Committee:	**10/29/2025**

Current Program Name: Accountancy, M.S. and Accountancy, M.S. (Accelerated)

Proposed Program Name: Accounting and Analytics, M.S. and Accounting and Analytics, M.S. (Accelerated)

Background: Rationale for Proposed Name Change

This proposal relates to both the stateside (General) Master of Science in Accountancy and the self-support (Accelerated) Master of Science in Accountancy

Today's accounting professionals are required to be well-versed in technology and data analytics, as well as accounting standards. Accounting professionals must leverage technology such as Tableau and Alteryx to solve complex business problems and serve clients to the best of their ability. The reliance on technology in the accounting profession has led to the introduction of a bill in Congress called the Accounting STEM Pursuit Act of 2021. Under the Act, the accounting profession will become a part of the science, technology, engineering, and mathematics curricula, reinforcing the clear and logical connection between accounting and technology. Additionally, the CPA Evolution initiative is changing the CPA licensure model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. This initiative is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA). It will result in the integration of technology throughout the CPA exam. Furthermore, our MSA program is an AICPA-endorsed Certified Information Technology Professional (CITP) credential program, preparing our students to become CPA technology professionals and credential holders. As part of this program, we have incorporated AICPA's Model Information Technology Curriculum into our MSA program. Classification of Instructional Programs (CIP) code 52.1399 (CSU Degree Program Code 05079), Accounting and Analytics, more accurately reflects the technical skills MSA graduates possess.

The MSA faculty have adapted to the evolving professional standards by redesigning the curriculum to focus on managerial decision-making, emphasizing the use of data-driven quantitative methods and technology. We believe the new CIP code more accurately represents the goals and content of Cal Poly Pomona's MSA program, which includes the application of accounting standards and techniques, proficiency in handling financial data and databases, data analysis that provides insights, and effective communication of those insights and decisions.

Over the past few years, we have incorporated technology throughout the curriculum and added two new courses to our MSA program to better align our program with the technological requirements of the profession. We have added ACC 6500, Advanced Analytics in Accounting, and ACC 6550, Cybersecurity in Accounting, over the past few years, and we are currently developing an Assurance of Accounting Information Systems and Controls class (ACC 6150) to be offered as a required course in the program. ACC 6500 and ACC 6550 will now be part of the MSA-required courses. In addition, ACC 6100, Internal Control & Corporate Governance, and ACC 6200, Assurance and Regulation in Accounting, have been updated to be more tech-focused.

The proposed CIP code and STEM designation send a strong message to potential employers that our students not only have essential accounting knowledge but also excel in decision-making and analytics skills. This blend of expertise will enhance our graduates' job prospects, set Cal Poly Pomona's program apart from regional competitors, and improve our marketing and brand recognition.

International students are drawn to the MSA program, in part due to the accounting practicum that provides work experience during their studies. By changing the CIP code to a STEM designation,

international graduates would gain extended OPT opportunities, boosting their employment potential and increasing demand for the program.
Many MSA programs across the country have successfully changed their CIP codes to achieve STEM designation. Table 1 lists MSA programs with STEM designations, including San Jose State University, Seattle University, and the University of South Florida, which specifically adopted code 52.1399. Moreover, the MSA program already incorporates accounting and analytics content across all core courses and many electives (see Table 2 for details). We have created new courses, made minor adjustments to course content, aligned the program with professional standards that emphasize analytics and decision-making, and proposed changes to course titles and catalog descriptions. If approved, these changes will take effect in Fall 2025.
In our proposal to change the CIP code, we also recommend renaming our program to Master of Science in Accounting and Analytics to clearly highlight its dual focus. This title change signals to prospective students and employers that our program encompasses more than just accounting rules and standards; it integrates accounting expertise with analytical skills and techniques essential for thriving in a dynamic field.
A change in the CIP code more accurately represents the broad range of technology accounting faculty use in the classroom. The new CIP code complements our program's strengths and objectives, offering improved job prospects for graduates, increased enrollment, and a more appealing option for international students seeking career advancement in the United States. Faculty will continue to follow the profession closely, listening to feedback from the Accounting Department's Professional Advisory Board regarding any new skills graduates need. Students will continue to benefit from exposure to the most relevant, cutting-edge technologies used in the accounting profession.

Current CSU Degree Program and CIP Codes: Current CIP code: 52.0301 (CSU Code 05021): Accountancy

Proposed CSU Degree Program and CIP Code: Proposed CIP code: 52.1399 (CSU Degree Program Code 05079): Accounting and Analytics

Rationale for Proposed Code Change

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Implementation Timeline

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We plan to retire the old name/code and begin using the new name/code effective in the fall 2026 semester.