



CETYS University
DIRECTOR OF THE COLLEGE OF BUSINESS AND ADMINISTRATION
FISCAL ACCOUNTING ACADEMY

FISCAL AND ACCOUNTING ACADEMY TIJUANA CAMPUS

ORDER OF THE DAY OF THE MEETING HELD ON: October 08, 2009.

Members:

Rosa Sumaya Tostado.PA

Marco A. Franco Sandoval. PA

Ma Socorro Encinas Grijalva. PA

Angélica Rivera Castro. PA

- a) Comments to the proposal of the rules and regulations sent.

Comments of the new professor Marco Franco:

RULES AND REGULATIONS.- General aspects.- Article 1: "The regulations of these Rules and Regulations have as their purpose to detail **the work integration and process** of the Faculty Academy **for revision, proposal, and approval or rejection** of the Syllabi and Academic Programs of the Bachelor's degree in International Public Accountant; this is the reason the present document is issued, and it will guide the activities of the Academy under the following guidelines." :..... "Verify the spelling of the text"

Comments of professor Socorro Encinas:

To summon for the election of the faculty board and the approval of the Rules and Regulations:

- a. President.
- b. Spokesperson.
- c. Secretary.
- d. Technical Secretary.

Date of election and approval of the Rules and Regulations: October 15, 2009, 6:30 pm via Videoconference.

It was agreed that the faculty board will be comprised of the representatives of each academia of the three campuses. The election for the president should take place in the same meeting on Wednesday. Professor Oviedo was assigned as spokesperson, and as secretary one of the representatives.

NOTE: I don't mention names because I do not know the representatives of each campus.

Comments of professor Angelica Rivera: She considers that there is no need for changes.

Comments of Professor Rosa Sumaya:

I would like to know if the rules and regulations had been approved beforehand, and if it wasn't the case, I believe that so many positions are not needed; with one representative per campus is more than enough.

- b) To design the strategy to get faculty from the area of the three campuses involved so they can get incorporated into the Academy (full-time, part-time, and adjunct), to the professionals who are excelling in the same line of duty, and also the Offices, Colleges, alumni, and Associations.

The director of the school, Enrique Pérez Santana, got told about the academy's concern of incorporating adjunct faculty into the tasks of the academy because of their contributions to the professional practice are very valuable for the new syllabi and academic programs, and he made a commitment of speaking to Federico Sada.

- c) To summon specially the Ensenada faculty so they can get incorporated into the tasks of the Academy. **The director of the school, Enrique Pérez Santana, got told about the academy's concern of incorporating the CETYS Ensenada faculty from the business programs that teach accounting courses, and he also made a commitment of speaking to Federico Sada.**

- d) To summon for the election of the faculty board and the approval of the Rules and Regulations:

- e. President.
- f. Spokesperson.
- g. Secretary.
- h. Technical Secretary.

Date of election and approval of the Rules and Regulations: **October 15, 2009, 6:30 pm via Videoconference.**

Someone mentioned if the approval of these rules and regulations was important at this moment.

- e) Revision of the Mission and the Vision.
- a. Mission.
 - b. Vision.
 - c. Objectives of the program.
 - d. Graduate profile.
 - e. Institutional learning outcomes for WASC purposes (Evidence 35).

Comments from Professor Rosa Sumaya:

I still have the doubt if the mission and vision are already approved at an institutional level because several professors sent out our proposals to Mr. Sada through the school director, and the mission, vision, etc would come out of such proposals.

Comments from Professor Marco Franco:

SPECIFIC MISSION FROM THE RULES AND REGULATIONS

“To have the student finish the undergraduate degree with knowledge and skills inherent to public accountant professionals, and with an international education nature on the areas of accounting, costs, taxes, finances, auditing, and administration. In general: is able to develop in national companies, and in foreign ones with a subsidiary in Mexico in the highest levels of the organization. **This is due thanks to the internships carried out on international companies within the Country.** He/she was also prepared for carrying out his/her career in an independent way, or as an entrepreneur with the essential ethical values for the development of his/her function in the community.”

Comments from professor Socorro Encinas:

The syllabus and the courses were set up according to the basic axis, and based on these points the Mission and the Vision was taken.

To analyze if they are updated within the next 5 years; with these modifications we would be forecasting our Mission and Vision with topics according to the times we are living in.

To bring up professionals of public accounting with a humanistic view, upright, and ethical so they can be internationally competitive in the areas of cost accounting, taxes, finances, auditing, and administration in general. Capable of developing in national companies, and in foreign ones with a subsidiary in Mexico in the highest levels of the organization. Also prepared for carrying out his/her career in an independent way, or as an entrepreneur committed with the development of his/her community and with the sustainable use of resources.

VISION:

To be the best structured public accounting program in Mexico, so we can reach the proposed objectives in the Mission; to provide the student the tools, knowledge, and needed processes so he/she can access a career in the scope of a global company. To be a program committed with the economic, social, and sustainable development in the region and in the country.

- f) Comments made to the document sent by Dr. Rocha in regards to the program’s effectiveness (Employer’s Survey Study); a pending activity for next meeting will be the evaluation of the result.

Comments from professor Socorro Encinas:

Based on Dr. Rocha’s document and after **studying and evaluating the program’s effectiveness**, the areas to be strengthen in the programs are to create more activities where the student develops abilities in the handling of conflict and team work; also for the student to learn to get his/her hands dirty when there is a need to do it.

Comments from Professor Rosa Sumaya.

As far as the document from Dr. Rocha, I believe we have always been working with the mentioned learning outcomes, and thus we comply with all of them; maybe we need to strengthen those that are mostly needed.

- g) Program learning outcomes.
- h) Verify the structure of the program (proposed curricula).

- a. **The proposal is sent for revision and the suggested changes by Tijuana of the International Public Accountant curricula.**
- **As far as the courses from semester I, the first comment is regarding the Introduction to Accounting course which we are considering to eliminate, and we're proposing Business Office Pack; putting emphasis on the importance of best software applied on the accounting, financial, administrative, and fiscal areas; above all, on the proper handling of Excel because the spreadsheets are very important for accountants.**
 - **On the second semester we question the Culture and Multiculturalism courses; as far as the first one, it is important to mention that it doesn't have to be a cultural workshop. Maybe another name such as Anthropology or History Art, and to properly define the contents as well as the Multiculturalism course. It is also necessary to change the name of the Thinking Skills course because it seems it isn't an updated term. The suggestion would be something related with Critical Thinking; the Research Methods in Administrative Sciences course.**
 - **The comments from professor Lisette Salgado are taken into account in regards to the Entrepreneur Spirit course that was discussed in her Academy.**
 - **I Semester Courses:**
Entrepreneur I & II; comments about the appearance of the course on two semesters. Lisettes Salgados' intervention: she wishes that both Entrepreneur courses remain. She considers that the contents and the objectives are different, and that it has to be defined or established that the Business Plan is where the Entrepreneur courses is going to be prepared because currently we are working with business plans in several courses.
 - **On the III semester the suggestion is to change the Costs course to the 4th semester, and to bring the Globalization and Economic Development ones in its place because we would have Financial Accounting III and Costs at the same time; and for the Costs course they must have more accounting fundamentals.**
 - **We eliminated the Contemporary Systems course, and we included it in Administrative Accounting.**
 - **We made a proposal of changing Financial Analysis to the fifth semester, and Management of Human Capital to the sixth semester.**
 - **By sending the Contemporary Analysis as part of Administrative Accounting, we propose Costs II because we think that one semester of costs is insufficient for accountants.**
 - **The International Fiscal course must be called International Fiscal Legislation because they must know the laws of international treaties of Mexico with other countries.**
 - **Optional Courses:**
 - **Trying to reduce costs by increasing the number of students per group; there are optional courses being handled that are related to all the Administration and Business undergraduate programs. Examples: Optional courses I:**
 - **Finance Seminar &**
 - **High Management Seminar.**

Examples: Optional courses II:

- **Special Accounting Seminar**
- **Governmental Accounting Seminar.**

There was one proposal or suggested changes made to the Curricula of the Bachelor's degree in Public Accountant Program. The Curricula is attached in the Attached File.

We agreed to work more with the names of the courses, and later one with their contents.

There is a proposal of having a new meeting to continue revising the Curricula and the Program Review.

There was also a proposal of having a system level meeting with all the academies of the College of Business and Administration (to define the compulsory courses and the sequential courses, if need be).

End of the session.

Written by:

Rosa Sumaya Tostado, P.A.

- i) WASC visit

To clarify what is the important aspect for the next WASC visit.