



CETYS University

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

Day: December 11, 2009.

Hour: 5:00 P.M.

Place: Videoconference Hall

Mexicali B. C.

Attendees:

Mexicali:

Patricia Montaña

Yolanda Bastidas

Héctor Gutiérrez

Luis Oviedo

Elidia Soto

Cristina Ramírez

Tijuana:

Rosa Sumaya.

Angélica Rivera.

Ensenada:

Fernando Ortiz.

ORDER OF THE DAY OF THE MEETING FROM: December 11, 2009

1. Comment to the rules and regulations proposal proposed by Professor Jaime Alvarez.
2. Approval of the Rules and Regulations from the Accounting and Fiscal Academy.
3. To summon for the election of the faculty board and the approval of the Rules and Regulations
 - a. President: Rosa Sumaya, Luis Oviedo.
 - b. Secretary: Rosa Sumaya, Luis Oviedo (by the functions that he has, and thus not to be elected as President).
 - c. Technical Secretary: Fernando Ortiz, Marco Antonio Franco, Socorro Encinas, Cristina Ramírez.

CARRIED OUT TASKS:

The observations to the Rules and Regulations were mentioned, and the following modifications were approved by the plenary meeting:

RULES AND REGULATIONS

CHAPTER I

GENERAL COMMENTS

1ST ARTICLE. The provisions from these Rules and Regulations have as a purpose of detailing the type of work of the Faculty Academy for **THE COMPLIANCE OF THE OBJECTIVES ESTABLISHED IN THE 6TH ARTICLE**, so that the Syllabi and Academic Plans of the Bachelor's degree in International Public Accounting can be incorporated. This is why these Rules and Regulations are issued, and they will regulate the activities of the Academy under the following guidelines.

CHAPTER II

DEFINITIONS

2ND ARTICLE. To reach a higher quality education, there is the need of having in operation different supporting and consulting bodies within the School of Business and Administration; the Academy's work is essential for keeping and increasing the efficiency of the Syllabi that assure the alumni's academic quality.

3RD ARTICLE. It is understood as Academy the collegiate body of the Accounting and Fiscal area that will carry out the pointed out functions on the 13th Article of the present rules and regulations.

4TH ARTICLE. The Academy will be composed of the Full Time, Part Time, and adjunct faculty that make up the Bachelor's degree in International Public Accounting curriculum.

5TH ARTICLE. Public Accountants and Law Degree Graduates that have full recognition locally could be part of the Academy, and that under the Institution's judgment, as invited guests, they could support the works, projects, and research of the Academy with the right to speak only.

CHAPTER III

OBJECTIVES

6TH ARTICLE. The general objectives of the Academy are:

- a) To periodically evaluate the duration, orientation, and restructuring of the curriculum and the programmed contents of the courses that comprise the Syllabi of the Bachelor's degree, so they can be coherent with the requirements of the different sectors of society.
- b) To make a proposal to the Director of the creation of compulsory, optional, or specialization courses that the program requires.
- c) To design new didactical methodologies and strategies for instrumentation and evaluation.

- d) To propose, via the Director, the acquisition of didactical and bibliographical material that supports the academic activity.
- e) To establish strategies and learning assessment tools.
- f) To promote before the Director the training, updating, and continuous improvement of the academicians.
- g) To carry out all those activities which promote the development of the substantial functions of teaching, research, culture spreading, and university extension.

CHAPTER IV

INTEGRATION

7th ARTICLE. All the Faculty of the courses that comprise the Syllabi of the Bachelor's degree that the School offers will be members of the Academies; as long as they remain active by working on their distinguished chair. This is an honorary position that doesn't represent an additional economic compensation.

8th ARTICLE. The nature of member of the Academy is lost due to:

- I. Death
- II. Strong responsibility issues that go against the Faculty Rules and Regulations, or to the Legal Statute of the Institution.
- III. Have more than three absences to the Academy's meetings with no justification whatsoever.
- IV. Stop belonging to the School of Business and Administration.

9th ARTICLE. The Academy will have a President, a Secretary, and a Technical Secretary. For them to be elected they should have a minimum teaching experience of three years, preferably to be full-time faculty, to be teaching a course pertaining to the Academy they represent, and by taking into account also the participation and performance shown in the assigned tasks.

10th ARTICLE. To be President of the Academy it is required to be **FULL-TIME FACULTY** of the School of Business and Administration with a seniority of at least six semesters within some area of knowledge.

11th ARTICLE. To be Secretary of the Academy it is required to be a professor of the School of Business and Administration with a seniority of at least **FOUR** semesters within the area of knowledge.

12th ARTICLE. The assignment of the President, the Secretary, and the Technical Secretary of the Academy will be carried out **IN PLENARY MEETING ACCORDING TO THE ESTABLISHED FACULTIES ON ARTICLE 31 OF THESE rules and regulations, AND IT WILL BE RATIFIED BY THE** Director of the School of Business and Administration who will be able to consider the ones presented by the members of the Academies. They will have a two-year period representation, and it could be ratified for a new period.

CHAPTER V

FUNCTIONS

13TH ARTICLE. The functions of the Academy are, among others:

- I. To analyze and restructure the syllabi.
- II. To analyze and update the curriculum of courses of the syllabus according to the needed updating of the program, and of the social needs that the alumni must satisfy.
- III. To update the programmed contents of the courses, from the syllabi, and the updating of the basic and complementary needed bibliography.
- IV. To provide a proposal that would be considered appropriate to optimize the teaching-learning process.
- V. To implement the department exams per course.
- VI. To create and integrate the results obtained from the courses, good decisions and not so good ones, by using notes per department, and by creating a bank of information; such results will in turn be used in the course syllabus modification or adaptation and, if need be, to take them out of the curriculum.
- VII. To analyze the programmed advances for detecting and solving the process deviations per semester.
- VIII. To evaluate per semester the syllabi compliance, by faculty, and by implementing the mechanisms they deem convenient.
- IX. To propose by semester to the College of Business and Administration the needed courses for faculty training and updating both in the courses they are teaching and in the application of adequate didactical techniques.
- X. To assign faculty teaching academic remedial courses or tutorials to students of low academic performance.
- XI. Others that might show up on the teaching activity.

14th ARTICLE. The functions of the President of the Academy are:

- I. To represent the Academy in all of its competency matters which are summoned.
- II. To prepare with the Secretary's coordination the Semester Work Plan of the Academy.
- III. To summon the needed work sessions to comply with the Plan of the Academy.
- IV. To prepare the Order of the Day that corresponds to each Session.
- V. To coordinate the sessions of the Academy for achieving a better communication, participation, and cooperation among the members of the Academy.
- VI. To make sure that the objectives and functions of the Academy are being complied with.
- VII. To verify that the agreements reached in the Academy, as well as the tasks assigned to the members, are being complied with adequately.
- VIII. To double check that the minutes of the sessions, as well as of keeping a consecutive record, are being prepared by attaching the verifying documents.
- IX. To submit in writing each year, and prior to the beginning of the school year, a

written report on the activities of the Academy to the Director of the College of Business and Administration, and to the Director of the School.

- X. To record the statistics of faculty compliance for attending the Sessions of the Academy by submitting to the Director of the School the respective report, and to give the corresponding official document to faculty that comply with their academic activities.

15th ARTICLE. The functions of the Secretary are:

- I. To substitute the President of the Academy in his functions during his temporary absences.
- II. To prepare the Semester Work Plan in coordination with the President of the Academy.
- III. To prepare the Order of the Day of each Session in coordination with the President of the Academy.
- IV. To prepare the summons and to deliver them in a personal way, via telephone, written, or through e-mail to faculty for carrying out the Sessions of the Academy; by becoming responsible of its full distribution among all the members of the Academy.
- V. To prepare the minutes of each Session by gathering the signatures of all the attendees and by keeping its register and archive updated.
- VI. To gather the corresponding documentation for each session.
- VII. To forward a copy of the resolutions of the minutes of the Sessions to the Director of the School for his knowledge, and he could, in case he deems necessary, inform the Director of the College of Business and Administration.
- VIII. To prepare the corresponding reports in coordination with the President of the Academy.

16th ARTICLE. The Technical Secretary has the following functions:

- I. To prepare the Semester Work Plan in coordination with the President of the Academy.
- II. To analyze and update the curriculum of the corresponding courses of the syllabi in coordination with the members of the Academy.
- III. To update the programmed contents of the courses of the syllabi, and the updating of the basic and complementary needed bibliography in coordination with the members of the Academy.
- IV. To coordinate the members of the Academy for the preparation of the most appropriate methodology proposals for optimizing the teaching-learning process.
- V. To incorporate the work teams of the Academy for the implementation of the departmental exams by course.
- VI. To create and integrate the results obtained from the courses, good decisions and not so good ones, by using notes per department, and by creating a bank of information; such results will in turn be used in the course syllabus modification or adaptation and, if need be, to take them out of the curriculum.
- VII. To coordinate the assigned work teams with the members of the Academy for

- analyzing programmed advances with the purpose of detecting and solving every semester the deviations in the process.
- VIII. To participate on the semester evaluation of the compliance of the syllabi by faculty, and by implementing the mechanisms that are considered convenient.
 - IX. To prepare the semester proposal that will be sent to the Director of Business and Administration, and the necessary courses for faculty training and updating; both on the courses they teach as well as in the application of the proper didactical techniques.
 - X. To prepare the corresponding reports in coordination with the President of the Academy.

CHAPTER VI THE RIGHTS AND OBLIGATIONS OF THE MEMBERS

17th ARTICLE. The rights of the members of the Academy are:

- I. To vote **FOR A FACULTY PROPOSAL OF THE ACADEMY** to hold the positions of President and Secretary in accordance to the 12th article of the current rules and regulations.
- II. To propose and be proposed to be part of the committees that carry out different activities of the Academies.
- III. To have the right to vote on the agreements and deliberations taken by the Academy they belong to.
- IV. To verify and propose the corrections, if need be, to the minutes of the previous session.

18th ARTICLE. The members of the Academy have the obligation of attending on time the summoned meetings.

- I. To actively participate in them.
- II. To perform professionally the commissions and activities that they are assigned.

CHAPTER VII ACADEMY MEETINGS

19th ARTICLE. Faculty time destined to Academy activities should be carried out with professional ethics and responsibility by making sure that this commitment is complied with in an efficient and effective way.

20th ARTICLE. To carry out its own related activities, the members of the Academy should meet when they deem necessary, and according to the work plan. The Director of the School should

grant space, equipment, and tools to make the tasks in it possible.

21st ARTICLE. The Academy must meet on a monthly basis, or to summon extraordinary sessions when they are required with the purpose of complying with the objectives that the present Rules and Regulations provide.

22nd ARTICLE. The Academy will meet according to the established norm in the present Rules and Regulations by having to record invariably the agreements in the Minutes of the Academic Session; it will contain the following information:

- I. General data.
- II. Order of the Day.
- III. Relator's account.
- IV. Agreements.
- V. President, Secretary, and active member rubrics as well as the approval of the competent authority when required.

23rd ARTICLE. The President of the Academy should submit a copy of the Minutes of the session accompanied by a letter to the Director of the College and to the Director of the School who will sign it when they receive it, so they are aware of the agreements and, if need be, the President of the Academy sends the issues that should be analyzed and approved by the Vice President of Academic Affairs.

24th ARTICLE. There has to be a 50% attendance plus one of the total amount of the members of the Academy so there is a legal quorum; the same percentage is required so that the agreements reached have validity. In case that there is no legal quorum in the first summon, a second summon will be issued by setting a validity period not greater than one (1) day after the first one; the members that are present will be considered for the purpose of legal quorum and the validity of the agreements.

25th ARTICLE. The notification issued will invariably contain the Order of the Day of the Session, and it will be personally submitted to each one of the members of the Academy.

26th ARTICLE. In case the President and the Secretaries are not present in the Academy's meeting, a President and a Secretary will be provisionally appointed among the ones that are present in the meeting.

27th ARTICLE. If the President and one of the Secretaries are absent in an unjustified way more than three consecutive Academy sessions, **ANOTHER ONE COULD BE ASSIGNED IN A PLENARY MEETING in accordance to Chapter IV BY NOTIFYING THE DIRECTOR OF THE COLLEGE.**

28TH ARTICLE. In case of unjustified absences by the members of the Academy, they could be sanctioned according to the following: if during the corresponding semester, the professor does not attend two sessions in a consecutive or broken way, he/she will not receive the respective semester official document.

29th ARTICLE. In order that the absences by the President or Secretaries to the sessions of the Academy are justified, they should be notified to the Director of the School so that he would in turn notify the members of the Academy if the absence is considered or not considered justified.

30th ARTICLE. The resolutions of the plenary session will be done by consensus, or by casting majority votes; it is understood that the majority votes is 50% plus one vote of the members that are present.

31st ARTICLE. The plenary session has the following faculties:

- I. To know and approve the minutes from the previous meeting.
- II. To define the date and place of the following plenary session.
- III. To analyze the academic issues that they are presented with, and to approve them if appropriate.
- IV. To evaluate the proposals that members of the Academy have presented and submit them for voting.
- V. TO ASSIGN A PRESIDENT, SECRETARY, TECHNICAL SECRETARY, AND SUBSTITUTES IF NEED BE.
- VI. To assign the especial commissions and their participating members.
- VII. FOR ANY CASE NOT CONSIDERED IN THE PRESENT RULES AND REGULATIONS, THE PLENARY WILL HAVE THE AUTHORITY OF RESOLVING IT.

32nd ARTICLE. The plenary sessions will be headed by the President and in his absence by the Secretary.

33rd ARTICLE. The minutes from the plenary meetings of the Academy must be approved AND SIGNED by the plenary meeting.

TRANSITORY ARTICLES

ONLY ARTICLE. These Rules and Regulations will be effective the following day of the date of their RATIFICATION by the Director of the College of Business and Administration.

SECOND ARTICLE: THE PROPOSALS SENT TO THE DIRECTOR OF THE COLLEGE MUST BE RATIFIED IN A PERIOD NOT GRATER THAN 5 WORKING DAYS, AND IN CASE THERE IS NO ANSWER WITHING THE POINTED OUT PERIOD, THE PROPOSALS WILL BE CONSIDERED AS APPROVED.

PENDING TASKS

PROPOSAL:

PRESIDENT: LUIS OVIEDO, ROSA SUMAYA

SECRETARY: LUIS OVIEDO, ROSA SUMAYA

TECHNICAL SECRETARY: FERNANDO ORTIZ, MARCO ANTONIO FRANCO, SOCORRO ENCINAS



CONTADOR PÚBLICO INTERNACIONAL

SPECIFIC MISSION OF THE PROGRAM:

To have the student finish the undergraduate degree with knowledge and skills inherent to the public accounting professionals with an international education in the areas of accounting, costs, taxes, finances, audit, and administration in general; capable of developing in national companies and foreign companies with subsidiaries in Mexico in the highest levels of the organization. As well as being prepared for carrying out his/her profession in and independent and with an entrepreneur spirit with the essential ethical values for the development of his/her function in the community.

VISION:

To be the best structured public accounting program in Mexico for achieving the objectives proposed in the mission. To provide the student the tools, knowledge, and necessary processes so that he/she can access a professional practice in the realm of a global company. To be a program committed with the social and economical development of the region and of the country.

OBJECTIVES OF THE PROGRAM

The objectives of the **Bachelor's degree in International Public Accountant** comprise both the cognitive as well as the holistic areas of the person with attitudes and values. In the first area there are three levels of learning:

- a) To acquire specific public accounting knowledge that include the areas of general accounting studies, costs, taxes, finance, and auditing.
- b) To understand the scope, limitations, and duration of such knowledge.
- c) To know how to apply the knowledge on planning, operation, and financial accounting control of the organizations.

In the education area of the person, we seek to foster in an intensive way what is stipulated in the Institutional System Values of **CETYS**, and the following nuances of the Institutional Educational Model.

- a) Internationalization, in particular related with the development of the world's global vision, and to express themselves in an oral and written way in English.
- b) Continuous improvement both in the personal and professional realm.
- c) Professional linkage with the community; this means that the **Bachelor's degree in Public Accounting** student should participate in cohort projects which are of value to his/her community.

This includes the productive sectors through which he/she will acquire professional experience. These activities will take the form of application and social projects and independent work of internships.

- d) Entrepreneurial Spirit with which we seek to sow on the student the seed of entrepreneurship in such a way that he/she develops his/her initiative, to be productive in life, seeks to be entrepreneur, and visualizes projects and opportunities to engage in businesses.

INTERNATIONAL PUBLIC ACCOUNTANT (IPA) ACADEMIC PROGRAM ASSESSMENT.

At the end of the **Bachelor's degree in International Public Accountant**, the student will be able to:

- a) Design, implement, and present financial information in a useful, reliable, and opportune way that allow decision making.
- b) Design and implement accounting systems according to the needs of the company, and within the global environment that he/she engages in.
- c) Innovate, create, and visualize in the analysis of the financial information to evaluate the company's financial situation in regards with its environment to achieve greater productivity.
- d) Establish control and verification procedures of the operations and the company's economic results.
- e) Analyze, interpret, and use laws and fiscal regulations in the national and international realm.
- f) Efficiently handle the company's budget and finances.
- g) Master the accounting tools and to provide counseling to high management in accounting, fiscal, and financial matters.
- h) Develop a vision that would allow him/her to act in the national and international realm as an expert on creating and using financial information.

The axis of the university training syllabus is the responsible one for the student to develop these competencies. Besides the topics of professional education.

INSTITUTIONAL LEARNING OUTCOMES (WASC):

Institutional learning outcomes

<p>ILO1: Clear and effective communication skills: at the end of the academic program, the student will be able to express his/her ideas clearly and with appropriate language, in oral, written, and visual forms in Spanish.</p>	<p>ILO2: Continuous learning (learn to learn, continuous improvement and entrepreneurship): at the end of the academic program, the student will be able to look for and to analyze information, in individual form and within teams, that allows him/her to identify opportunities and to solve problems.</p>	<p>ILO3: Critical thinking and values (learn to be and to coexist): at the end of the academic program, the student will develop and will demonstrate a critical thinking, as well as a behavior that is congruent with the values of CETYS; both will be reflected in the student atmosphere and his/her commitment with the social development and the environment.</p>	<p>ILO4: Openness to the cultural diversity (learn to coexist, internationalization): at the end of the academic program, the student will demonstrate knowledge and tolerance of other cultures and will apply those abilities to settle down human relations, showing respect to diversity.</p>
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