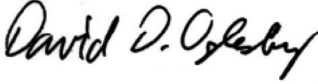


PLANNING AND BUDGET

May 6, 2026

To: Kenneth Barish, Chair
Riverside Division

From: David Oglesby, Chair
Committee on Planning and Budget

A handwritten signature in black ink that reads "David P. Oglesby".

Re: [Campus Review] Proposal: *Master of Science in Taxation (MST) - SSGPDP*

At our meeting on April 21, 2026, the Committee on Planning and Budget (CPB) reviewed the proposal for the Master of Science in Taxation (MST) – SSGPDP. CPB had the following questions/comments:

- The proposal mentions that this program could be helpful for students pursuing CPA licensure. Can the School of Business clarify that students would still need many other classes outside the proposed degree to qualify for a CPA?
- The proposal says that it has a “cautious” estimate of 15-20 students in the first year, based on a survey of established programs that have average class sizes of 15 students per year. CPB was concerned that this estimate does not seem cautious. Does the department think that in their first year they will have as many students in their first-year cohort as well-established programs? Perhaps the program could look at the first-year cohorts of these established programs as a better indicator of its own first-year enrollment; but even then, with competition presumably tougher now than in earlier years, additional caution may be justified. Changing this first-year assumption would have implications for the profitability of the program that should be explored.
- Can the School of Business clarify and confirm that there will be no overload for faculty teaching the program's courses, but rather that they will be teaching the courses as part of their regular teaching load, with a portion of their salary covered by the self-supporting program's revenues?