



DAVID NAZARIAN  
COLLEGE OF BUSINESS  
AND ECONOMICS

## CHARTER

### BOOKSTEIN INSTITUTE FOR HIGHER EDUCATION IN TAXATION OF THE

### DAVID NAZARIAN COLLEGE OF BUSINESS AND ECONOMICS

### CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

In keeping with the guidelines and procedures outlined in Organization and Administration of Institutes (AA 150-60 of February 11, 2013) and the directives of the David Nazarian College of Business and Economics, the Bookstein Institute for Higher Education in Taxation shall be named, organized, and administered as follows:

#### **I. Name**

The name of this organization shall be the Bookstein Institute for Higher Education in Taxation

#### **II. Purpose and Functions**

The purpose of the Bookstein Institute for Higher Education in Taxation, hereafter referred to as the Institute, is to be a hub for education, scholarship, and community service in taxation.

#### **III. Membership (if applicable)**

Not applicable

#### **IV. Organization of the Institute**

##### **A. Supervising University Unit**

The Institute shall operate under the David Nazarian College of Business & Economics.

##### **B. Organizational Structure**

The Institute shall be managed by:

##### **1. Director**

The Director shall be appointed (annually or every 3 years or whatever your term is) by the Dean of the College in consultation with the Advisory Board. The Director shall be directly responsible to the Dean. Additional administrative and management positions may be established as needed by the Director in consultation with the Advisory Board and with the approval of the Dean. If deemed appropriate, the Dean may function as Director.

## **2. Advisory Board**

The Advisory Board shall advise the Director on community needs, interests and problems, recommend general guidelines and activities that will benefit the Institute and its mission and in general, serve as a resource to the Institute in its goal to link academic work to community issues and concerns. Members shall be selected based on their involvement in issues and activities related to the particular project being undertaken by the Institute. These members will be selected by the Director in consultation with the Chair and the Dean.

## **C. Administration**

### **1. Administration: Director**

Under the oversight of the Dean of the college, the Director shall be responsible for the general operation and administration of the Institute. Responsibility for the direct operation of a specific program may be delegated, as may other responsibilities of the Director as necessary.

The Director shall be responsible for allocating funds, staffing programs, administrative operations, and for arranging for space, equipment, and other resources and facilities required to support and promote the work of the Institute. All decisions concerning staffing and expenditures made by the Director must have approval of the College Dean or his designee. The Director is also responsible for the preparation of the Institute's annual report, as required by University policy.

### **2. Administration: Advisory Board**

The Advisory Board shall serve as a scholarly and administrative resource.

### **3. Administration: Dean**

The Dean of the college will be responsible for reviewing and approving all Institute activities and published material. This review and approval process shall ensure that activities and published material of the Institute contributes to the fulfillment of the CSU and CSUN missions, are consistent with acceptable standards of scholarship, the charter of the Institute and goals of the College, and otherwise conform to applicable laws, regulations, and policies of the University.

## **V. Finances**

### **A. Source of Funds**

The Institute shall operate from the funds made available by the Bookstein Institute for Higher Education in Taxation's endowment, which is held and administered by the University's Foundation. The Institute may also supplement its funds by securing external grants and donations.

### **B. Operations**

In consultation with the College Dean, the Director will be responsible for all financial operations of the Institute and for maintaining its financial soundness.

### **C. Management of Resources**

The use of resources shall be subject to review and must be approved by the Dean.

## **VI. Annual Report**

### **A. Proposed Activities**

Each year by a date established by the Dean of the college, the Director shall submit to the Dean of the College (a) an annual report that conforms to the established format and (b) a business plan for the coming academic year. The Director will then meet with the Dean to review all proposed activities, publicity, plans, advisory board changes, and budget projections for proposed Institute projects. The Dean will review additional activities proposed during the academic year, as necessary. The Advisory Board will review the annual report prior to submission, as appropriate.

### **B. Submission of Annual Report**

By September 15 of each year, the Director shall forward to the Provost or their designee a copy of the completed annual report.

### **C. Contents of Annual Report**

The annual report shall include a financial statement, an activities statement for the previous year and a summary business plan for the upcoming academic year.

**VII. Period of Operation**

The Institute will be dissolved no later than September 15, 2022, unless this Charter is renewed prior to that date upon application to the Provost. Similarly, all projects and component organizations of the Institute shall operate for fixed periods and shall be automatically dissolved at the end of the period unless renewed by the Director, in consultation with the Advisory Board and the Dean.

Submitted By: Rafi Efrat Date: 9/19/17

Approved: Rafi Efrat Date: 9/19/17

Dell Date: 9/20/17

Presented to Provost's Council Date: 1-23-18

Approved J. Li 1/23/18  
Provost - Yi Li Date

Approved Dianne F. Harrison 2/9/18  
President Dianne F. Harrison Date