

Accountancy

In the College of Business Administration

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A member of AACSB International—The Association to Advance Collegiate Schools of Business.

Faculty

Emeritus: Barnett, Brodshatzer, Butler, Capettini, Chow, Garrett, Houston, Lightner, K., Meier, Meigs, Samuelson, Snudden, Toole, Whittington, Williamson

Director: Lightner, S.

The Vern E. Odmark Chair in Accountancy: Chang

Professors: Anderson, Chang, Grudnitski, Oestreich, Venable, Whittenburg

Associate Professors: Doran, Joh, Krivogorsky

Assistant Professors: Chan, DeBoskey, Fleming, Gill, Hee

Clinical Scholar: Snyder

Offered by the School

Master of Business Administration.

Master of Science degree in accountancy.

Major in accounting with the B.S. degree in business administration.

Minor in accounting.

Certificate in accounting.

The Vern E. Odmark Chair in Accountancy

Established in recognition of Dr. Vern Odmark for his 25 years of teaching at SDSU, basic support is provided by contributions from friends, alumni, and corporations, including many major national accounting firms. The chair acknowledges the university's objective of continuing the high standards of teaching excellence and professionalism that characterized Odmark's career.

Dr. Chee W. Chow, widely recognized throughout the country for the breadth of his research and his technical thoroughness, held the chair from 1984 until his retirement in 2006. Dr. Janie Chang, recognized for research and teaching was awarded the chair in fall 2006.

The Major

The major in accounting provides basic concepts of accounting and business knowledge to students seeking professional careers in the field. Growing with the increased complexity of the business world, accounting continues to offer a wide choice of careers and opportunities.

The School of Accountancy offers two programs at the undergraduate level: The Business Accounting Program and the BS/MS 4+1 degree program (BMACC) for a B.S. and M.S. in Accountancy.

The Business Accounting Program offers courses to prepare students for a variety of entry-level financial or general business positions, or for graduate work in accounting, business, or law. This track leads to a B.S. in Business Administration, Accounting.

The BS/MS 4+1 degree program (BMACC) is for students who plan to pursue professional accounting careers in public accounting firms, corporations, and not-for-profit and governmental organizations.

Business Honors Program

The Business Honors Program offers excellent upper division business students the opportunity to explore issues in our local, regional, and global business environments focusing on the social and ethical responsibility that business has to the community and society. Honors students will enroll in a one unit business honors seminar each semester. During their enrollment they will participate in activities to promote their academic and personal growth, documenting their work in a written portfolio.

Generally, students should apply to this program at the time of application to upper division business. Applicants must submit an essay with their application. Applicants must have a 3.6 cumulative GPA or good standing in the University Honors Program. Students not meeting these requirements may petition for admission to the program. Successful completion of the Business Honors Program will be recognized at graduation. Contact Dr. Carol Venable, School of Accountancy, for more information about this program.

Statement on Computers

Before enrolling in upper division courses in the College of Business Administration, students must be competent in the operation of personal computers, including word processing and spreadsheets. Business students are strongly encouraged to have their own computers capable of running word processing, spreadsheet, presentation, e-mail, and Internet applications such as those found in packages sold by major software publishers. Availability of on-campus computing resources can be limited due to increasing demand across the university.

Retention Policy

The College of Business Administration expects that upper division students will make reasonable academic progress towards the degree. Students earning less than a 2.0 average in their major GPA for two consecutive semesters will be removed from business and placed in undeclared.

Transfer Credit

Lower Division: Courses clearly equivalent in scope and content to San Diego State University courses required for minors or as preparation for all business majors will be accepted from regionally accredited United States institutions and from foreign institutions recognized by San Diego State University and the College of Business Administration.

Upper Division: It is the policy of the San Diego State University College of Business Administration to accept *upper division transfer credits* where (a) the course content, requirements, and level are equivalent to San Diego State University courses and (b) where the course was taught in an AACSB International—The Association to Advance Collegiate Schools of Business accredited program. Exceptions require thorough documentation evidencing the above standards.

Impacted Program

The accounting major is impacted. Before enrolling in any upper division courses in business administration, students must advance to an upper division business major and obtain a business major code. To be admitted to an upper division business major (accounting, finance, financial services, real estate, information systems, management, or marketing), students must meet the following criteria:

- Complete with a grade of C or higher: Accountancy 201 and 202; Finance 240; Information and Decision Systems 180 and 290 (290 is not required for the accounting major); Economics 101 and 102; Mathematics 120 (or other approved calculus course); and either Statistics 119 or Economics 201. These courses cannot be taken for credit/no credit (Cr/NC);
- Complete a minimum of 60 transferable semester units;
- Have a cumulative GPA of 2.9.

Students who meet all requirements except the GPA may request to be placed on the waiting list. While all spaces are usually filled by eligible students, if there is room in the program after all the fully-qualified students have been accommodated, students will be admitted from the waiting list in GPA order. Contact the Business Advising Center (EBA-448), 619-594-5828, for more information.

Accountancy

To complete the major, students must fulfill the degree requirements for the major described in the catalog in effect at the time they are accepted into the premajor at SDSU (assuming continuous enrollment).

Major Academic Plans (MAPs)

Visit <http://www.sdsu.edu/mymap> for the recommended courses needed to fulfill your major requirements. The MAPs Web site was created to help students navigate the course requirements for their majors and to identify which General Education course will also fulfill a major preparation course requirement.

Accounting Major

With the B.S. Degree in Business Administration

(Major Code: 05021)

A minor is not required with this major.

Preparation for the Major. Complete with a grade of C or higher: Accountancy 201, 202; Finance 240; Information and Decision Systems 180; Economics 101, 102; Mathematics 120 (or other approved calculus course); and either Statistics 119 or Economics 201. (24 units)

These prerequisite courses may not be taken Cr/NC; the minimum grade in each class is C. **Additional progress requirements must be met before a student is admitted to an upper division major.**

Graduation Writing Assessment Requirement. Students must have fulfilled the Writing Proficiency Assessment with a score of 8 or above before taking Information and Decision Systems 390W and earn a grade of C (2.0) or better. See "Graduation Requirements" section for a complete listing of requirements.

Business Accounting Program Major. Forty-seven upper division units consisting of Accountancy 321, 322, 421, 522, and three units of upper division accountancy electives (not including Accountancy 325 or 326); Business Administration 300; Finance 323; Information and Decision Systems 301, 302, and 390W with a grade of C (2.0) or better; Management 350; Business Administration 404 or Management 405 or 458 (3 units); Marketing 370. A "C" (2.0) average is required in the courses stipulated here for the major. A minimum of 60 units of coursework applicable to the bachelor's degree must be completed outside the areas of business administration, economics, and statistics.

BS/MS 4+1 Degree Program (BMACC). Students must successfully complete 141 units to be awarded simultaneously the B.S. degree in Business Administration, Accounting, and then the M.S. degree in Accountancy. Students must apply and be admitted to the BS/MS 4+1 degree program (BMACC). All students must have a satisfactory score on the Graduate Management Admissions Test, a minimum overall GPA of 3.0, a minimum SDSU GPA of 3.0, and a minimum upper division SDSU College of Business Administration GPA of 3.0. Students may apply for the program at several different points in their academic career: (1) after completing Accountancy 321 with a minimum grade of 3.0, (2) after completing Accountancy 321 and 322 with a minimum average GPA of 3.0 in these courses, or (3) after completing Accountancy 321, 322, 421 with a minimum average GPA of 3.0 in these courses.

Students must have graduate status for their last 30 units of 500-numbered and above courses. No more than nine units may be in 500-level courses. At least 15 units of 500 or above courses must be in accountancy courses (including Accountancy 522 and 790) at SDSU and must include at least 12 units in courses numbered 650 and above (in special cases, nine units with adviser approval). Students must achieve at least a 3.0 average in the classes numbered 500 and above specified on their official program for their 30 unit master's degree. Those 500-numbered and above courses must be completed within seven years of the first course completed on the master's degree program.

Suggested Course of Study for the BS/MS 4+1 Degree Program (BMACC): Students may *apply* after taking the GMAT and completing Accountancy 321. Students must be *admitted* to the BS/MS 4+1 degree program (BMACC) prior to beginning their last 30 units.

JUNIOR YEAR (Fall Semester)

	Units
Accountancy 321	6
Business Administration 300	1
Information and Decision Systems 301	3
Management 350	3
General Education Explorations of Human Experience ...	3
	<u>16</u>

JUNIOR YEAR (Spring Semester)

Accountancy 322	6
Finance 323	3
Information and Decision Systems 390W	4
General Education Explorations of Human Experience ..	3
	<u>16</u>

SENIOR YEAR (Fall Semester)

Accountancy 421	6
Information and Decision Systems 302	3
Marketing 370	3
Graduate elective 500- and above	3
	<u>15</u>

SENIOR YEAR (Spring Semester)

Accountancy 522	3
Management 405 or 458 OR	
Business Administration 404	3
Additional accountancy course 500- and above	3
General Education Explorations of Human Experience ..	3
Graduate elective 600- and above	3
	<u>15</u>

FIFTH YEAR (Fall Semester)

Graduate elective 600- and above	3
Graduate elective 600- and above	3
Graduate elective 600- and above	3
Internship	0
	<u>9</u>

FIFTH YEAR (Spring Semester)

Graduate elective 600- and above	3
Graduate elective 600- and above	3
Accountancy 790	3
Prepare and pass professional certification examination	0
	<u>9</u>

Total preparation for the major 61

Overall total for BS/MS 4+1 degree program (BMACC) 141

Accounting Minor

The minor in accounting consists of a minimum of 24 units to include Accountancy 201, 202, 321, 322*, Information and Decision Systems 301, and Mathematics 120.

* Information and Decision Systems 390W prerequisite waived for students in this program.

Courses in the minor may not be counted toward the major, but may be used to satisfy preparation for the major and general education requirements, if applicable. A minimum of six upper division units must be completed in residence at San Diego State University. Students with a major in the College of Business Administration, Hospitality and Tourism Management, or International Business may not complete a minor in the College of Business Administration.

Students must officially declare the minor before taking any upper division business courses. **Students must meet the prerequisites for the minor in effect at the time that they declare the minor.** The current prerequisites for admission to the accounting minor include completion of the following courses with a grade of C or better: Economics 101, 102, and a three unit course in statistics (Statistics 119 is recommended); completion of the General Education requirements in Communication and Critical Thinking; completion of an additional nine units in the department of the student's major, including at least six units of upper division courses. Students must also meet the GPA requirement in effect at the time that they declare the minor. Contact the Business Advising Center (EBA-448) for admissions criteria and procedures.

Accounting Certificate

The purpose of the Accounting Certificate is to provide professional and post-baccalaureate certification to accounting and nonaccounting professionals in San Diego.

Students must apply and be admitted to the program before the completion of 18 certificate units. The certificate requires 30 units to include Accountancy 201, 202, 321*, and approved electives to make a total of 30 units. Accountancy 201 and 202 must be completed with a minimum grade of C (2.0) and the certificate coursework must be completed with a minimum grade point average of C (2.0).

Courses with relevant content may be substituted for the courses listed above with the approval of the certificate adviser. Courses in the certificate may not be counted toward the major or minor.

*General Education prerequisite waived for students in this program.

Courses (ACCTG)

Refer to *Curricula and Courses and University Policies* sections of this catalog for explanation of the course numbering system, unit or credit hour, prerequisites, and related information.

LOWER DIVISION COURSES

ACCTG 201. Financial Accounting Fundamentals (3)

Theory and practice of accounting applicable to recording, summarizing, and reporting of business transactions for external reporting and other external uses. Asset valuation; revenue and expense recognition; various asset, liability, and capital accounts. (Formerly numbered Accountancy 230.)

ACCTG 202. Managerial Accounting Fundamentals (3)

Prerequisite: Minimum grade of C in Accountancy 201. **Proof of completion of prerequisite required:** Copy of transcript.

Selection and analysis of accounting information for internal use by managers. Using financial information for planning and control purposes. (Formerly numbered Accountancy 220.)

ACCTG 296. Experimental Topics (1-4)

Selected topics. May be repeated with new content. See *Class Schedule* for specific content. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree.

UPPER DIVISION COURSES (Intended for Undergraduates)

ACCTG 321. Integrative Accounting Topics I (6)

Prerequisites: Admission to Accountancy major, minor, or certificate. Minimum grade of C in both Accountancy 201 and 202. Completion of General Education requirement in Communication and Critical Thinking.

Proof of completion of prerequisites required: Copy of transcript.

Information and accounting systems to satisfy decision making requirements of managers and external users. Introduction to taxation and tax considerations in selecting the form of organization. Includes topics typically contained in Intermediate Accounting I, Managerial and Cost Accounting, Accounting Information Systems, and Federal Income Tax courses. Not open to students with credit in Accountancy 325 and 326.

ACCTG 322. Integrative Accounting Topics II (6)

Prerequisites: Minimum grade of C in Accountancy 321. Credit or concurrent registration in Information and Decision Systems 390W.

Proof of completion of prerequisites required: Copy of transcript. Financial and tax research methods, taxation topics, accounting information systems, financial reporting issues, preparation and use of financial statement information, and accounting issues of not-for-profit organizations. Includes material typically contained in Accounting Information Systems, Accounting for Not-for-Profit Organizations, Federal Income Tax, and Intermediate Accounting II.

ACCTG 325. Intermediate Managerial and Tax Accounting (3)

Prerequisites: Accountancy 202. Approved upper division business major or minor or other approved major. Not open to accounting majors.

Theories, practices, and concepts needed to satisfy decision making requirements of internal users; tax considerations to managerial decision making. May not be taken for credit by accounting majors.

ACCTG 326. Intermediate Financial Accounting (3)

Prerequisites: Accountancy 202. Approved upper division business major or minor or other approved major. Not open to accounting majors.

Theories, practices, and concepts needed to satisfy the decision making requirements of external users; financial reporting for enterprises engaged in international trade of business. May not be taken for credit by accounting majors.

ACCTG 409. Field Study in Taxation (1) Cr/NC

Prerequisite: Accountancy 321.

Income tax preparation in the field. Follows procedures of IRS VITA Program. IRS instruction followed by faculty supervised fieldwork. (Student must be available for special IRS tax school.)

ACCTG 421. Integrative Accounting Topics III (6)

Prerequisites: Information and Decision Systems 390W; Finance 323; minimum grade of C in Accountancy 322. **Proof of completion of prerequisites required:** Copy of transcript.

Audit of financial statements, consolidated financial reporting issues, and advanced financial accounting topics. Includes material typically contained in Auditing and Advanced Accounting.

ACCTG 496. Selected Topics in Accountancy (1-4)

Prerequisite: Consent of department chair.

Selected areas of concern in accountancy. May be repeated with new content with consent of department chair. See *Class Schedule* for specific content. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree. Maximum credit six units.

ACCTG 498. Investigation and Report (1-3)

Prerequisite: Consent of instructor and senior standing.

A comprehensive and original study of a problem connected with accounting under the direction of one or more members of the accounting staff. May be repeated with new content. Maximum credit six units.

ACCTG 499. Special Study (1-3)

Prerequisite: Consent of instructor.

Individual study. Maximum credit six units.

UPPER DIVISION COURSES (Also Acceptable for Advanced Degrees)

ACCTG 501. Advanced Financial Accounting (3)

Prerequisites: Minimum grade of C in Accountancy 322; credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisites required:** Copy of transcript.

Advanced financial accounting topics. Partnerships, consolidations, foreign currency transactions and financial statements, accounting for derivatives and hedging, accounting for bankruptcy and reorganizations.

ACCTG 502. Advanced Managerial Accounting (3)

Prerequisites: Minimum grade of C in Accountancy 322; credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisites required:** Copy of transcript.

Use of accounting information systems for managerial decision making. Introduction to decision-making situations which use accounting information for full or partial resolution. Consideration of uncertainty, decision theory and specific decision contexts.

ACCTG 503. Federal Taxation of Individuals (3)

Prerequisites: Accountancy 201 and 202. Approved upper division business major, business minor, or other approved major. **Proof of completion of prerequisites required:** Copy of transcript.

Taxation of individuals, including income, deductions, credits, social security taxes, and property transactions.

ACCTG 505. Fraud Examination (3)

Prerequisite: Accountancy 421 or 626.

Fraud examination to include techniques and technologies for interviewing, document examination, public records research, and financial statement analysis. Skills and tools for auditors, consultants, tax professionals, managers.

ACCTG 508. Accounting for Not-For-Profit Organizations (3)

Prerequisite: Minimum grade of C in Accountancy 322. **Proof of completion of prerequisite required:** Copy of transcript.

Principles of fund accounting useful in state and local governmental units, hospitals, colleges, and universities. Comparisons with commercial accounting emphasized. Includes study of budgetary accounting, appropriations, encumbrances, internal checks and auditing procedures.

ACCTG 522. Current Issues in Accounting Practice and Theory (3)

Prerequisites: Information and Decision Systems 301, 390W; minimum grade of C in Accountancy 322 (or Accountancy 620 and 625). Credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisite required:** Copy of transcript.

Accounting information for managerial performance evaluation, advanced financial reporting issues, and international accounting. Include material typically contained in International Accounting, Advanced Accounting, and Management Control Systems. (Formerly numbered Accountancy 422.)

ACCTG 575. Accounting Information Systems (AIS) Development (3)

Prerequisite: Accountancy 322 or 626 with grade of C or better.

AIS theories, databases, and internal controls in designing, maintaining, and enhancing business processes and systems. Hands-on experience to develop skills with EXCEL, ACCESS, and/or other integrated systems.

ACCTG 596. Contemporary Topics in Accounting (1-3)

Prerequisites: Business major approved by the College of Business Administration and consent of instructor.

Contemporary topics in modern accounting. May be repeated with new content. See *Class Schedule* for specific content. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree. Credit for 596 and 696 applicable to a master's degree with approval of the graduate adviser.

GRADUATE COURSES Refer to the *Graduate Bulletin*.
