Accountancy
In the College of Business Administration

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The Vern E. Odmark Chair in Accountancy
Established in recognition of Dr. Vern E. 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 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.

Master of Science Degree in Accountancy

General Information
The objective of the Master of Science degree program in accountancy is to provide students with greater breadth and depth in accounting education than is possible in the baccalaureate degree. The program allows students to focus their accounting studies in an area of specialization within the field of accounting and to gain a greater breadth in their knowledge of business and accounting. In order to provide the opportunity for specializing one's accounting knowledge, the M.S. program provides three areas of specialization: accounting information systems, financial reporting, and taxation. Each area consists of a series of selected courses which students take upon the recommendation of their adviser. Specialization within the M.S. degree is intended to give students the necessary academic background and research experience to advance their careers in public accounting, private accounting or government. The M.S. degree may also prepare students for a teaching career or admittance into a doctoral program.

Admission to the Degree Curriculum
In addition to meeting the requirements for classified graduate standing in the university and admission to the College of Business Administration, as described above, and in Part Two of this bulletin, the student must have satisfactorily completed the following courses or their equivalent:

- B A 650 Financial Reporting and Analysis I (3)
- B A 660 Managerial Accounting (3)
- B A 651 Organizational Behavior (3)
- B A 665 Financial Management I (3)
- STAT 119 Elementary Statistics for Business (3)
- B A 663 Managerial Economics (3)

(or ECON 101 and ECON102)

Students also need an English writing and/or composition course at a university where English is the primary language of instruction, and any other course deficiencies as required by a graduate adviser in the School of Accountancy.

Satisfactory completion means that the student's grade in each course must be B (3.0) or better and that the course must have been completed within seven years prior to the first course completed on the master's degree program. The seven year requirement may be waived by the School of Accountancy adviser.

Notice of admission to a curriculum with classified graduate standing will be sent to the student only upon the recommendation of the College of Business Administration and the approval of the dean of the Division of Graduate Affairs.

Advancement to Candidacy
All students must satisfy the general requirements for advancement to candidacy, as described in Part Four of this bulletin.

Specific Requirements for the Master of Science Degree in Accountancy
(Major Code: 05021) (SIMS Code: 221909)

In addition to meeting the requirements for classified graduate standing as described above and the general requirements for master's degrees as described in Part Four of this bulletin, the student must complete a graduate program of at least 30 approved units including at least 21 units in 600- and 700-numbered courses. Of the 30 units, at least 15 units must be in accountancy courses at San Diego State University. At least 12 units of accountancy courses must be numbered 650 and above (in special cases, nine units with adviser approval). Under Plan A, Business Administration 799A, Thesis, may be accepted for credit toward the degree.

The program must include at least 24 units in business administration and economics. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.

Additional coursework may be substituted for the thesis requirement. Under Plan B, classes numbered 650 and above (in special cases, nine units with adviser approval) may be accepted for credit toward the degree. Under the optional Plan B, a comprehensive examination and three units of additional coursework may be substituted for the thesis requirement.

Accountancy 620, Financial Reporting and Analysis II; Accountancy 621, Accounting Information Systems; Accountancy 624, Taxation for Managers; Accountancy 625, Managerial and Financial Reporting and Analysis; and Accountancy 626, Auditing and Assurance Services, are required unless the student has completed the equivalent course(s) as a part of their undergraduate preparation.

The program must include at least 24 units in business administration and economics. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.

Satisfactory completion means that the student's grade in each course must be B (3.0) or better and that the course must have been completed within seven years prior to the first course completed on the master's degree program. The seven year requirement may be waived by the School of Accountancy adviser.

Notice of admission to a curriculum with classified graduate standing will be sent to the student only upon the recommendation of the College of Business Administration and the approval of the dean of the Division of Graduate Affairs.

Specific Requirements for the Master of Science Degree in Accountancy
(Major Code: 05021) (SIMS Code: 221909)

In addition to meeting the requirements for classified graduate standing as described above and the general requirements for master's degrees as described in Part Four of this bulletin, the student must complete a graduate program of at least 30 approved units including at least 21 units in 600- and 700-numbered courses. Of the 30 units, at least 15 units must be in accountancy courses at San Diego State University. At least 12 units of accountancy courses must be numbered 650 and above (in special cases, nine units with adviser approval). Under Plan A, Business Administration 799A, Thesis, is required. Under the optional Plan B, a comprehensive examination and three units of additional coursework may be substituted for the thesis requirement.

Accountancy 620, Financial Reporting and Analysis II; Accountancy 621, Accounting Information Systems; Accountancy 624, Taxation for Managers; Accountancy 625, Managerial and Financial Reporting and Analysis; and Accountancy 626, Auditing and Assurance Services, are required unless the student has completed the equivalent course(s) as a part of their undergraduate preparation.

The program must include at least 24 units in business administration and economics. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.

Additional coursework may be substituted for the thesis requirement. Under Plan B, classes numbered 650 and above (in special cases, nine units with adviser approval) may be accepted for credit toward the degree. Under the optional Plan B, a comprehensive examination and three units of additional coursework may be substituted for the thesis requirement.

Accountancy 620, Financial Reporting and Analysis II; Accountancy 621, Accounting Information Systems; Accountancy 624, Taxation for Managers; Accountancy 625, Managerial and Financial Reporting and Analysis; and Accountancy 626, Auditing and Assurance Services, are required unless the student has completed the equivalent course(s) as a part of their undergraduate preparation.

The program must include at least 24 units in business administration and economics. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.

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The following specializations are available for the Master of Science degree in Accountancy:
- Accounting Information Systems
- Financial Reporting
- Taxation

For regulations concerning grade point average, final approval for the granting of the degree, award of the degree, and diplomas, see the section entitled “Requirements for the Master’s Degree,” in Part Four of this bulletin.

BS/MS 4+1 Degree Program (BMACC)

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 government organizations. Students must successfully complete 141 units to be awarded simultaneously the B.S. degree in Business Administration, Accounting, and the M.S. degree in Accountancy.

Specific Requirements for the BS/MS 4+1 Degree Program (BMACC)

(Major Code: 05021) (SIMS Code: 221913)

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 must 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 completion of prerequisite required: Copy of transcript.

Prerequisites: Enrollment in Business Administration and consent of instructor.

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 506. 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 621 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

ACCTG 620. Financial Reporting and Analysis II (3)
Prerequisite: Business Administration 650.
User approach to interpreting financial accounting information at an intermediate level. Pensions, cash flow, property, intangibles, notes, bonds, leases, investments, derivatives, equity, dilutive securities, compensation, earnings per share, and accounting changes.

ACCTG 621. Accounting Information Systems (3)
Prerequisite: Business Administration 650.
Application of accounting information systems to attain organizational objectives, improve planning and control at all levels of the organization. Systems analysis, design methodologies, tools, control frameworks and use of technologies in information systems.

ACCTG 624. Tax for Managers (3)
Prerequisite: Business Administration 650.
Application of federal income tax laws on selected management decisions (e.g., buy/lease decisions, sell/trade decisions, current and deferred compensation planning). Recognition of tax hazards and tax savings.

ACCTG 625. Managerial and Financial Reporting and Analysis (3)
Prerequisites: Business Administration 650 and 660.
Managerial analysis and financial reporting topics from user and preparer perspectives, including current assets and liabilities, pricing, cost management, inventory, traditional and contemporary costing systems, relevant costs, cost allocation, contingencies, deferred taxes, revenue, profit analysis, performance strategy and compensation.
ACCTG 626. Auditing and Assurance Services (3)
Prerequisites: Accountancy 620 and 621.
Duties, responsibilities, and ethics of the auditor; auditor’s reports and procedures for evaluation of financial statements. Compilation and review standards for assurance services provided to non-public companies.

ACCTG 650. Tax Research and Planning (3)
Prerequisite: Accountancy 322, 503, or 624.
Tax research with emphasis on solving tax planning problems. Introduction to statutory, administrative, and judicial sources of tax law.

ACCTG 651. Seminar in Corporate Tax (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Corporate tax problems involving distributions, liquidations, reorganizations, redemptions, personal holding companies, accumulated earnings tax, and thin capitalization.

ACCTG 652. Seminar in Tax Planning for Individuals (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Selected complex tax laws related to individuals and sole proprietorship businesses, sales and exchanges of property, tax deferred transactions in property, accounting periods and methods, and personal deductions.

ACCTG 653. California and Multistate Taxation (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
California taxation of individuals, corporations, and other business entities. Treatment of multistate transactions of business organizations and out-of-state transactions of California residents.

ACCTG 654. Seminar in Partnership Taxation (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Partnership tax problems involving partnership formation, operations, distributions and liquidations.

ACCTG 655. Tax Planning for Individuals (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Selected complex tax laws related to individuals and sole proprietorship businesses, sales and exchanges of property, tax deferred transactions in property, accounting periods and methods, and personal deductions.

ACCTG 656. California and Multistate Taxation (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
California taxation of individuals, corporations, and other business entities. Treatment of multistate transactions of business organizations and out-of-state transactions of California residents.

ACCTG 657. Seminar in Taxation Topics (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Theoretical treatment of selected topics in taxation. May be repeated with new content. See Class Schedule for specific content. Maximum credit six units applicable to a master’s degree.

ACCTG 660. Seminar in Accounting Theory (3)
Prerequisite: Accountancy 620.
Application of theories and concepts underlying financial accounting to specific cases. Research of authoritative pronouncements and financial data bases. Social and political environment of financial reporting by business enterprises.

ACCTG 661. Seminar in International Accounting (3)
Prerequisite: Business Administration 650.
Theories, practices, and concepts which underlie development of standards of financial reporting for enterprises engaged in international trade and business.

ACCTG 663. Financial Statement Analysis (3)
Prerequisite: Business Administration 650.
Illustrative cases and problems to analyze methods for communicating information about financing and operating activities of corporate firms, and techniques for evaluating the information.

ACCTG 670. Seminar in Assurance Services (3)
Prerequisite: Accountancy 421 or 626.
Selected conceptual issues in assurance services.

ACCTG 671. Seminar in Compilation and Review Services (3)
Prerequisite: Accountancy 421 or 626.
Applications cases on engagements to compile or review financial statements of nonpublic entities under accounting and review services standards.

ACCTG 675. Seminar in Accounting Information Systems
Audit and Control (3)
Prerequisite: Accountancy 575 or Information and Decision Systems 687 with a grade of B or better.
Risk assessment and management in accounting systems, including impact on clients’ business and audit functions, external and internal auditor issues, internal controls in computerized environments, issues related to Sarbanes-Oxley Act, and application of computer-assisted audit techniques (CAATs) using current audit software.

ACCTG 680. Seminar in Managerial Accounting (3)
Prerequisite: Business Administration 660.
Managerial cost accounting concepts and procedures, including budgetary planning, cost control, advisory functions, measurement of divisional profitability, product pricing, and investment decisions.

ACCTG 681. Seminar in Regulatory and Management Controls (3)
Prerequisites: Business Administration 650 and 660.
Social and behavioral science theories influencing design and operation of management control systems with emphasis on environmental and regulatory factors that influence, affect, motivate, and control managers and employees.

ACCTG 696. Seminar in Selected Topics (3)
Intensive study in specific areas of accountability. May be repeated with new content. See Class Schedule for specific content. Credit for 596 and 696 applicable to a master’s degree with approval of the graduate adviser.

ACCTG 790. Directed Readings in Accountancy (3) Cr/NC
Prerequisite: Advancement to candidacy. Preparation for the comprehensive examination for the M.S. program.

ACCTG 797. Research (3) Cr/NC/RP
Prerequisite: Advancement to candidacy. Research in the area of accountability. Maximum credit six units applicable to a master’s degree.

ACCTG 798. Special Study (1-3) Cr/NC/RP
Prerequisite: Consent of staff; to be arranged with department chair and instructor.
Individual study. Maximum credit six units applicable to a master’s degree.