Accountancy
In the College of Business Administration

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E-MAIL: accounting@sdsu.edu

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

Faculty
Emeritus: Barnett, Brodschatzer, Butler, Capetitti, Chow, Doran, Garrett, Houston, Lightner, K., Meier, Meigs, Samuelson, Toole, Venable, Whittington, Williamson
Director: Lightner, S.
The Vern E. Odmark Chair in Accountancy: Chang
Professors: Anderson, Chang, Grudnitski, Oestreich, Whittenburg
Associate Professors: Fleming, Joh, Krivogorsky
Assistant Professors: Chan, DeRoskey, Gill, Hee
Clinical Scholar: Snyder

Offered by the Charles W. Lamden School of Accountancy
Master of Business Administration.
Master of Science degree in accountancy.
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 knowledge and professional experience to students who apply to the program at the time of application to upper division business. Students 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 all business students will make reasonable academic progress towards the degree. Business premajors who have completed major preparatory courses, earned 60 units, but have less than a 2.9 may be removed from the premajors and placed in undeclared. Upper division business majors earning less than a 2.0 average in their major GPA for two consecutive semesters may 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:

a. Complete with a grade of C or higher: Accountancy 201 and 202; Business Administration 290 (B A 290 is not required for the accounting major); Finance 240; Management Information Systems 180; 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);

b. Complete a minimum of 60 transferable semester units;

c. 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.

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) (SIMS Code: 221906)

A minor is not required with this major.

Preparation for Major. Complete with a grade of C or higher:
Accountancy 201, 202; Finance 240; Management Information 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 Placement Assessment with a score of 8 or above before taking Management Information 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, and six units of upper division accountancy electives (not including Accountancy 325 or 326); Business Administration 300; Finance 323; Management 350; Management Information Systems 301, 302, 390W with a grade of C (2.0) or better; Management 405 or Business Administration 404 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), (SIMS Code: 221912)
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 150 units to be awarded simultaneously the B.S. degree in Business Administration, Accounting, and then the M.S. degree in Accountancy.

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 attain graduate status when they have earned at least 120 units towards the completion of the BMACC program. No more than nine units may be in 500-level courses to meet the requirements for the master’s program. At least 15 units of 500-, 600-, and 700-numbered courses must be in accountancy courses (to include Accountancy 522 and 790) 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 courses numbered 500 and above and specified on their official program for the 30 unit master’s degree. Courses numbered 500 and above must be completed within seven years of the first course completed on the master’s degree program. If for any reason a student does not satisfactorily complete the requirements for the Master of Science in Accountancy degree, they will be awarded the B.S. degree in Business Administration in Accounting, upon completion of the requirements for the B.S. degree.

Suggested Course of Study for the BS/MS 4+1 Degree Program (BMACC):

JUNIOR YEAR (Fall Semester)

<table>
<thead>
<tr>
<th>Course</th>
<th>Units</th>
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<tbody>
<tr>
<td>Accountancy 321</td>
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<tr>
<td>Business Administration 300</td>
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<tr>
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<td>3</td>
</tr>
<tr>
<td>General Education Explorations of Human Experience</td>
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JUNIOR YEAR (Spring Semester)

<table>
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<tr>
<th>Course</th>
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<tr>
<td>Accountancy 322</td>
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<td>Finance 323</td>
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</tr>
<tr>
<td>Management Information Systems 390W</td>
<td>4</td>
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<tr>
<td>General Education Explorations of Human Experience</td>
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SENIOR YEAR (Fall Semester)

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<th>Course</th>
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<td>Accountancy 421</td>
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<tr>
<td>Management Information Systems 302</td>
<td>3</td>
</tr>
<tr>
<td>Marketing 370</td>
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<tr>
<td>Graduate elective 500- and above</td>
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SENIOR YEAR (Spring Semester)

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<th>Course</th>
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<tr>
<td>Accountancy 522</td>
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<tr>
<td>Management 405 or 458 OR</td>
<td>3</td>
</tr>
<tr>
<td>Business Administration 404</td>
<td>3</td>
</tr>
<tr>
<td>Additional accountancy course 500- and above</td>
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</tr>
<tr>
<td>General Education Explorations of Human Experience</td>
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<tr>
<td>Graduate elective 600- and above</td>
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FIFTH YEAR (Fall Semester)

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<tbody>
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<tr>
<td>Graduate elective 600- and above</td>
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<td>Internship</td>
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FIFTH YEAR (Spring Semester)

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<tr>
<td>Graduate elective 600- and above</td>
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<tr>
<td>Accountancy 790</td>
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<tr>
<td>Preparing and passing professional certification examination</td>
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Total preparation for the major 61

Electives (See BMACC Adviser) 9

Overall total for BS/MS 4+1 degree program (BMACC) 150
Accounting Minor
(SIMS Code: 221910)

The minor in accounting consists of a minimum of 24 units to include Accountancy 201, 202, 321*, 322*, Economics 101, 102.

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 should choose courses carefully with an adviser in their major department and the Business Advising Center (EBA-448).

Students must meet the prerequisites for the minor in effect at the time that they declare the minor. Contact the Business Advising Center (EBA-448) for admissions criteria and procedures.

* Finance majors must substitute Accountancy 421 or two Accounting 500-level electives for Accountancy 321.
* Management Information Systems 390W prerequisite waived for students in this program.

Accounting Certificate
(SIMS Code: 221003)

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 18 units of 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 Courses and Curricula 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.

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.

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.
Concepts and methods underlying financial statements (including IFRS introduction) and taxation of business entities. Contains material equivalent to Intermediate Accounting I and Federal Taxation. 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 Management Information Systems 390W. Proof of completion of prerequisites required: Copy of transcript.
Accounting Information systems for internal and external decision-making. Financial reporting issues; preparation and use of financial statement information. Contains material equivalent to Accounting Information Systems 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 to provide planning and control information to decision makers; tax considerations that impact managerial planning and 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.

Audit of financial statements; use of accounting information to facilitate managerial business decisions; ethics in auditing and managerial accounting. Contains material equivalent to Auditing and Cost Management.

ACCTG 461. Financial Accounting Topics III (6)
Prerequisites: Finance 323; Management Information Systems 390W; minimum grade of C in Accountancy 322. Proof of completion of prerequisites required: Copy of transcript.
Auditing financial statements; use of accounting information to facilitate managerial business decisions; ethics in auditing and managerial accounting. Contains material equivalent to Auditing and Cost Management.

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 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.
Skills and tools for auditors, consultants, tax professionals, managers. Techniques and technologies for fraud investigation and interviewing. Case analysis, research of public records, ethical decision-making for accountants. Service learning project.

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 modified accrual accounting in state and local governmental units, hospitals, colleges, and universities. Budgetary accounting, appropriations, encumbrances, internal controls, and auditing procedures.

ACCTG 522. International Financial Reporting (3)
Prerequisites: Minimum grade of C in Accountancy 322 (or Accountancy 620 and 625). Proof of completion of prerequisites required: Copy of transcript.

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