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 to 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 623 Statistical Analysis (3)
- B A 624 Organizational Behavior and Leadership (3)
- B A 625 Financial and Management Accounting (3)
- B A 626 Business Economics (3)
  (or ECON 101 and ECON 102)
- B A 629 Financial Management (3)

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: 221090)

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 Measurement and Reporting; Accountancy 621, Accounting Information Systems; Accountancy 624, Tax for Managers; Accountancy 625, Managerial Analysis and Financial Reporting; 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. If required, up to three of these courses (nine units) may be accepted toward the 30 approved units for the graduate program.

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.
The following specializations are available for the Master of Science degree in Accountancy:

Specializations
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 150 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 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 toward the completion of the BMACC program. No more than nine units may be in 500-level courses to meet the requirements of the master’s program. At least 15 units of 500-, 600-, and 700-numbered courses must be in accountant (to include Accountancy 790) and upper and specified on their official program for the 30 unit master’s degree. At least 15 units of 500-, 600-, and 700-numbered courses must be in accountancy (to include Accountancy 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.

Courses Acceptable on Master’s Degree Program in Accountancy (ACCTG)

Refer to Courses and Curricula and Regulations of the Division of Graduate Affairs sections of this bulletin for explanation of the course numbering system, unit or credit hour, prerequisites, and related information.

UPPER DIVISION COURSES

ACCTG 501. Advanced Financial Accounting (3)
Prerequisites: Minimum grade of C in Accountancy 334. 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 431 or 626. Proof of completion of prerequisite required: Copy of transcript. 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 326 or 331. Proof of completion of prerequisite required: Copy of transcript. Principles of modified accrual accounting in public and local governmental units, hospitals, colleges, and universities. Budgeting, accounting, appropriations, encumbrances, internal controls, and auditing procedures.

ACCTG 522. International Financial Reporting (3)
Prerequisites: Accountancy 390W, minimum grade of C in Accountancy 334 or Accountancy 620 and 625. Proof of completion of prerequisites required: Copy of transcript. Accounting convergence, IASB-FASB joint projects. US and international financial reporting issues and standards.

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 Measurement and Reporting (3)
Prerequisite: Business Administration 625. Measurement concepts and mechanics to translate global business transactions into principal financial statements using U.S. and international accounting standards. Revenue recognition, operating assets, investments, debt and equity financing, compensation, EPS, and cash flows.

ACCTG 621. Accounting Information Systems (3)
Prerequisite: Business Administration 625. 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 625. Federal income tax law that affects management decisions in a framework of ethical tax planning and risk assessment.

ACCTG 625. Managerial Analysis and Financial Reporting (3)
Prerequisite: Business Administration 625. Measurement concepts and mechanics to translate business transactions into management and financial reporting information. Cost control and budgeting, inventory, operational assets, leases, deferred taxes, and strategic analysis.

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 630. Ethics in Accounting (3)
Prerequisite: Accountancy 620.
Ethical reasoning and implications for accounting professionals; ethical decision process and professional judgment; professional codes of conduct from the AICPA,IMA,IIA, etc.; the professional accountant's role in corporate governance and ethical management; audit responsibilities and fraud, including legal and regulatory obligations; current ethical issues facing the accounting profession.

ACCTG 650. Tax Research and Practice (3)
Prerequisite: Accountancy 352, 503, or 624.
Tax research methodology; statutory, administrative, and judicial sources of tax law. Tax practitioner regulations, responsibilities, and ethics to include IRS Circular 230, AICPA Code of Conduct and Statements on Standards for Tax Services. Tax administration, sanctions, agreements, and disclosures.

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

ACCTG 654. Seminar in Partnership Taxation (3)
Prerequisite: Credit or concurrent registration in Accountancy 650. Partnership and S corporation tax laws related to formation, operations, distributions, and liquidations. Flow-through entities in small and medium sized business environments.

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. Accounting for Income Taxes (3)
Prerequisites: Undergraduate degree in accounting or Accountancy 620 and 624.
Financial accounting for income taxes. Accounting methods and periods for Federal income tax purposes.

ACCTG 659. 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.
Theories and concepts underlying global financial reporting. Professional research of authoritative pronouncements issued by the FASB, SEC, and other accounting regulators. Topics include accounting standards setting, measurement, market efficiency, disclosure, earnings quality, professional judgment.

ACCTG 661. Seminar in International Accounting (3)
Prerequisite: Business Administration 625.
Current financial reporting practices of business entities engaged in international activities; theories and concepts that underlie development of accounting standards to include cultural and professional dimensions, accounting clusters.

ACCTG 663. Financial Statement Analysis (3)
Prerequisite: Business Administration 625.
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 431 or 626.
Selected conceptual issues in assurance services.

ACCTG 673. Accounting Information Systems (AIS) Development (3)
Prerequisite: Accountancy 621.
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. (Formerly numbered Accountancy 575.)

ACCTG 675. Seminar in Accounting Information Systems Audit and Control (3)
Prerequisite: Accountancy 673 or Management Information 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 681. Seminar in Regulation and Corporate Governance in Accounting (3)
Prerequisite: Business Administration 625.
Social, ethical, and behavioral science theories influencing design and operation of corporate governance systems, topics include environmental and regulatory factors that influence, motivate, and control managers and employees.

ACCTG 696. Seminar in Selected Topics (3)
Prerequisite: Consent of staff; to be arranged with department chair and instructor.
Individual study. Maximum credit six units applicable to a master's degree.

ACCTG 729. Current Issues in Accounting and Auditing (3)
Prerequisite: Accountancy 620.
Contemporary theories and practices in relation to changing accounting environment. 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. Case Studies in Accounting Practice (3)
Prerequisite: Accountancy 620.
Problem diagnosis, information analysis and evaluation, and decision making for contemporary issues in accounting information systems, auditing, financial reporting, management accounting, and taxation using case studies. Preparation for comprehensive examination for students in the M.S. degree in Accountancy under Plan B.

ACCTG 797. Research (3) Cr/NC/RP
Prerequisite: Advancement to candidacy.
Research in the area of accountancy. 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.