

Accountancy

IN THE FOWLER COLLEGE OF BUSINESS

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

Faculty

Emeritus: Barnett, Butler, Capettini, Chow, Doran, Garrett, Grudnitski, Houston, Joh, Lightner, K., Lightner, S., Meier, Meigs, Samuelson, Toole, Venable, Whittington, Williamson

Director: Chang

The Vern E. Odmark Chair in Accountancy: Chang

Professors: Anderson, Chang, DeBoskey, Krivogorsky, Oestreich

Associate Professors: Chan, Gill, Luo

Assistant Professors: Machado, Perols, Smith, Wang

Offered by the Charles W. Lamden School of Accountancy

Master of Business Administration.

Master of Science degree in accountancy.

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

Major in general business with the B.S. degree in business administration. **See** Business Administration.

Minor in accounting.

Certificate in taxation (refer to the *Graduate Bulletin*).

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. C. 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 Weber Honors College. 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. Robert A. Judge, Department of Management Information Systems, for more information about this program.

Statement on Computers

Before enrolling in upper division courses in the Fowler College of Business, 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 Fowler College of Business expects that all business students will make reasonable academic progress towards the degree. Business premajors who have 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 Fowler College of Business.

Upper Division: It is the policy of the San Diego State University Fowler College of Business 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 (2.0) or better: Accountancy 201, 202; Economics 101, 102; Finance 240 (or an approved business law course); Management Information Systems 180; Mathematics 120 (or an approved calculus course or an approved three-unit finite mathematics course); Rhetoric and Writing Studies 290 (RWS 290 is not required for the accounting major); 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 Fowler Center for Student Success (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 website 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: 221908)

A minor is not required with this major.

Preparation for the Major. Complete with a grade of C (2.0) or better: Accountancy 201, 202; Economics 101, 102; Finance 240 (or an approved business law course); Management Information Systems 180; Mathematics 120 (or an approved calculus course or an approved three-unit finite mathematics 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 Accountancy 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-eight upper division units consisting of Accountancy 331, 332, 333, 334, 390W with a grade of C (2.0) or better, Accountancy 431, 432, and six units of upper division accountancy electives (not including Accountancy 325, 326, or 390W); Business Administration 300, 310, 323, 350, 360, 370. Three units selected from Business Administration 405, Management Information Systems 315, 380, 383, 460, 515, Management Information Systems 301. A "C" (2.0) average or better is required in the courses stipulated here for the major.

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.

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 (GMAT), a minimum overall GPA of 2.85, a minimum SDSU GPA of 2.85, and a minimum upper division SDSU Fowler College of Business GPA of 2.85. Students may apply for the program at any time during their undergraduate studies after completing at least two upper division core accountancy courses (must include Accountancy 331) with a minimum overall GPA of 2.85 among the completed courses (upper division Accountancy core courses include Accountancy 331, 332, 333, 334, 431, 432).

Early admission is available to students after completing Accountancy 331 with a B+ (3.3) or better. The GMAT requirement is waived for students in the SDSU accounting major that have an overall GPA of 3.4, a minimum SDSU GPA of 3.4, and a minimum upper division SDSU Fowler College of Business GPA of 3.4.

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 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.

Accounting Minor

(SIMS Code: 221910)

Admission to the minor in accounting requires completion of at least 60 units with a minimum overall GPA of 2.9, and completion of Accountancy 201 and 202 and Economics 101 and 102 with grades of C (2.0) or better.

The minor in accounting consists of a minimum of 24 units to include Accountancy 201, 202, 331*, 332*, 333, 334, 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 Fowler College of Business, Hospitality and Tourism Management, or International Business should choose courses carefully with an adviser in their major department and the Fowler Center for Student Success.

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

*Finance majors must substitute Accountancy 431 and 432 or two Accountancy 500-level electives for Accountancy 331 and 332. Accountancy 390W is waived for finance majors who are also seeking an accounting minor in taking Accountancy 431.

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 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. **Proof of completion of prerequisites required:** Copy of transcript.

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.

Accountancy

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. **Proof of completion of prerequisites required:** Copy of transcript.

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 331. Intermediate Accounting I (3)

Prerequisites: Admission to accounting major, minor, or certificate. Minimum grade of C in Accountancy 201 and 202. For approved business majors, credit or concurrent registration in Business Administration 310. **Proof of completion of prerequisites required:** Copy of transcript.

Concepts and methods underlying financial statements (including IFRS introduction). Not open to students with credit in Accountancy 325 and 326.

ACCTG 332. Taxation of Business Entities (3)

Prerequisites: Minimum grade of C in Accountancy 331. **Proof of completion of prerequisites required:** Copy of transcript.

Concepts and methods underlying taxation of business entities. Not open to students with credit in Accountancy 325 and 326.

ACCTG 333. Accounting Information Systems (3)

Prerequisite: Minimum grade of C in Accountancy 331. **Proof of completion of prerequisite required:** Copy of transcript.

Accounting information systems for internal and external decision making. (Accountancy 333 and 334 formerly numbered Accountancy 322.)

ACCTG 334. Intermediate Accounting II (3)

Prerequisite: Minimum grade of C in Accountancy 331. **Proof of completion of prerequisite required:** Copy of transcript.

Financial reporting issues; preparation and use of financial statement information. (Accountancy 333 and 334 formerly numbered Accountancy 322.)

ACCTG 390W. Reporting Techniques for Accountants (4)

Prerequisite: Minimum grade of C in Accountancy 331. Satisfies Graduation Writing Assessment Requirement for students who have completed 60 units; completed Writing Placement Assessment with a score of 8 or higher (or earned a grade of C (2.0) or better in Rhetoric and Writing Studies 280, 281 [or Linguistics 281] if score on WPA was 6 or lower); and completed General Education requirements in Communication and Critical Thinking. **Proof of completion of prerequisite required:** Test score or verification of exemption; copy of transcript.

Advanced preparation of written and oral reports with application to professional needs of accountants. (Formerly numbered Information and Decision Systems 390W/Management Information Systems 390W.)

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

Prerequisite: Credit or concurrent registration in Accountancy 325, 332, or 503. **Proof of completion of prerequisite required:** Copy of transcript.

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. Maximum credit three units.

ACCTG 431. Auditing (3)

Prerequisites: Minimum grade of C in Accountancy 333 and credit or concurrent registration in Accountancy 390W. **Proof of completion of prerequisites required:** Copy of transcript.

Audit of financial statements in accordance with generally accepted auditing standards; ethics in auditing. (Accountancy 431 and 432 formerly numbered Accountancy 421.)

ACCTG 432. Cost Management (3)

Prerequisites: Accountancy 333 with a minimum grade of C and Business Administration 323. **Proof of completion of prerequisites required:** Copy of transcript.

Use of accounting information and data analytics to facilitate business decisions; cost management and ethics in managerial accounting. (Accountancy 431 and 432 formerly numbered Accountancy 421.)

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)

Prerequisite: 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 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: Accountancy 334 and satisfaction of Graduation Writing Assessment Requirement. **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 Fowler College of Business 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*.