Accountancy

IN THE CHARLES W. LAMDEN SCHOOL OF ACCOUNTANCY
IN THE FOWLER COLLEGE OF BUSINESS

OFFICE: Student Services East 2411
TELEPHONE: 619-594-5070 / FAX: 619-594-3675
E-MAIL: accounting@sdsu.edu
WEBSITE: https://business.sdsu.edu/accounting

Faculty

C. Janie Chang, Ph.D., Professor of Accountancy,
  The Vern E. Odmark Chair in Accountancy, Director of School
  (Graduate Adviser)
John C. Anderson, Ph.D., Professor of Accountancy
David G. DeBoskey, Ph.D., Professor of Accountancy
  (BMACC Adviser)
Victoria Krivogorsky, Ph.D., Professor of Accountancy
Nathan A. Oestreich, Ph.D., Professor of Accountancy
  (Graduate Adviser)
Hung C. Chan, Ph.D., Associate Professor of Accountancy
  (BMACC Adviser)
Steven L. Gill, Ph.D., Associate Professor of Accountancy,
  Director of Graduate Programs, Fowler College of Business
Yan Luo, Ph.D., Associate Professor of Accountancy
  (Graduate Adviser)
Pablo C. Machado, Ph.D., Assistant Professor of Accountancy
Rebecca R. Perols, M.S., Assistant Professor of Accountancy
Hannah Smith, Ph.D., Assistant Professor of Accountancy
Jundong Wang, Ph.D., Assistant Professor of Accountancy
  (Graduate Adviser)

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 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.

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 Fowler College of Business, as described above, and in Admission and Registration, the student must have satisfactorily completed the following courses or their equivalents:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>B A 623</td>
<td>Statistical Analysis</td>
<td>3</td>
</tr>
<tr>
<td>B A 624</td>
<td>Organizational Behavior and</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Leadership</td>
<td></td>
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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 (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 grade of B+ (3.3) or better. The GMAT requirement is waived for students in the SDSU accounting major with 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.

Advanced Certificate in Taxation
(SIMS Code: 221918)

The advanced certificate provides in-depth knowledge in taxation. This program is designed to develop the knowledge and skills necessary to handle a variety of federal, international, local, and state tax issues. The goal of the program is to prepare current or aspiring accounting professionals for careers as tax professionals in public accounting, private industry, and government agencies. The advanced certificate is also relevant for individuals aspiring to become a Certified Public Accountant (CPA) or Enrolled Agent (EA).

Prerequisite: A bachelor's degree in accounting from an accredited institution with grade point average of 2.85.

Required courses (9 units):
ACCTG 650 Accounting Research and Communication...........................................3
ACCTG 651 Seminar in Corporate Tax.................................................................3
ACCTG 654 Seminar in Partnership Taxation....................................................3

Electives: Three units selected from the following courses:
ACCTG 655 Tax Planning for Individuals..........................................................3
ACCTG 656 Multijurisdictional Tax .................................................................3
ACCTG 657 Accounting for Income Taxes......................................................3

Students must complete the 12 units of advanced certificate coursework with a grade of B (3.0) or better. Courses in the advanced certificate may be applied to the Master of Science degree in accountancy. Students may register concurrently in the advanced certificate program and a master's degree program in the Fowler College of Business. Prior to matriculation, a maximum of one accountancy certificate course may be applied to the advanced certificate.

Courses Acceptable for 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)
Prerequisite: Accountancy 334. Proof of completion of prerequisite 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.

ACCT 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 prerequisite 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. 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. Budgeting 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 prerequisite 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 three 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. Business Entity Taxation (3)
Prerequisite: Business Administration 625.
Concepts and methods underlying federal income taxation of business entities.
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. Accounting Research and Communication (3)
Prerequisite: Accountancy 332, 503, or 624.
Identification, organization, and integration of diverse sources of authoritative literature to reach a conclusion and communicate an accounting or tax decision.

ACCTG 651. Seminar in Corporate Tax (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Corporate tax problems involving distributions, liquidations, reorganizations, redefinitions, 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. Multijurisdictional Tax (3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Tax law in a multistate and international context. Multijurisdictional concepts for tax planning.

ACCTG 657. Accounting for Income Taxes (3)
Prerequisites: Accountancy 620 and 624.

ACCTG 659. Seminar in Taxation Topics (1-3)
Prerequisite: Credit or concurrent registration in Accountancy 650.
Contemporary theories and practices 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 in accounting regulation.

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 680. Seminar in Managerial Accounting (3)
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 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)
Intensive study in specific areas of accounting. 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 729. Seminar in Current Issues in Accounting and Auditing (1-3)
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. Maximum credit six units applicable to a master's degree.

ACCTG 790. Analytics in Accounting (3)
Prerequisite: Advancement to candidacy.
Problem diagnosis, information analysis and evaluation, and decision making for contemporary issues in accounting information systems, auditing, financial reporting, management accounting, and taxation. 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 accounting. 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.