Graduate Business Programs

SDSU College of Business Administration

MBA Program of Study Worksheet

Accounting Specialization

MBA Program of Study Worksheet:
Accounting Specialization

The MBA requires a 30-48 unit program of study that consists of 4 major components – a core of basic business courses, theme courses, courses in the specialization, electives, and a culminating experience course. Developing a program of study for the MBA degree requires careful planning; moreover, you are encouraged to discuss the plan with your academic advisor. You should try to complete this template before starting classes to organize your thoughts on what you want out of the program. It should be updated periodically to reflect your changing priorities and career objectives.

1   Core Courses (0-21 units)

These seven core courses will provide a solid foundation in each of the key business disciplines. One or more of these may be waived by the Graduate Programs Office if you have completed an equivalent course at an AACSB-accredited university within the past 5 years and earned a grade of 'B' or better. Courses completed at non-AACSB schools will be evaluated on a case-by-case basis.

Choose the core courses that the Graduate Business Programs Office has notified you that you must complete:	Units
BA 650 – Financial Reporting and Analysis I	
BA 651 – Organizational Behavior	
BA 652 – Statistical Analysis	
BA 653 – Managerial Economics	
BA 655 – Marketing	
BA 662 – Operations Management	
BA 665 – Financial Management I	

2   Corporate Responsibility: Legal, Ethical and Social Issues in Business theme course (3 units)

These courses aim to help you develop a deep understanding and appreciation of the legal, ethical and social context in which management decisions are made. You will consider businesses' legal, social and ethical responsibilities to internal and external stakeholders such as stockholders, employees, customers, and the communities where the corporation does business.

Choose ONE of the following courses:	Units
ACCTG 681 – Regulatory and Management Controls	
FIN 604 – Legal Environment for Executives	
MIS 755 – Information Systems Security Management	
MGT 722 – Business Ethics and Social Institutions	
MGT 746 – Corporate Governance	

Management of Technology Issues in Business theme course (3 units)

These courses aim to development an understanding of the key issues and trends in business' use of technology and data, information, and knowledge for decision making and competitive advantage.

Choose ONE of the following courses:	Units
MIS 688 – Information Systems in Organizations	
MIS 691 – Decision Support Systems	

3   Accounting Courses (12 units)

Career opportunities for accounting graduates are quite diverse but include positions with public accounting firms, business corporations, government and nonprofit organizations.   Recommended courses differ between students with or without an accounting undergraduate degree.

To assist with course planning for the Accounting Specialization Students should contact Professor Steve Gill. He can be reached at sgill@mail.sdsu.edu.

For a student without an accounting undergraduate degree, the following courses are recommended:

Choose FOUR of the following courses.	Units
ACCTG 620 – Financial Measurement and Reporting	
ACCTG 621 – Accounting Information Systems	
ACCTG 624 – Tax for Managers	
ACCTG 625 – Managerial Analysis and Financial Reporting	
ACCTG 626 – Auditing and Assurance Services	

For a student with an accounting undergraduate degree, the following courses are recommended:

Choose FOUR of the following courses.	Units
ACCTG 650 – Tax Research and Practice	
ACCTG 651 – Seminar in Corporate Tax	
ACCTG 660 – Seminar in Accounting Theory	
ACCTG 663 – Financial Statement Analysis	
ACCTG 670 – Seminar in Assurance Services	
ACCTG 681 – Seminar in Regulatory and Management Controls	

4 Culminating Experience (3 units)

Complete a culminating experience course.

Choose ONE of the following courses:	Units
BA 795 – Integrative Business Analysis	
BA 799A – Thesis	

Degree Requirements Check List

Requirements:	✔
At least 27 units completed beyond the core.	
Not more than six units in BA 780 (Field Studies in Business), 797 (Research), and 798 (Special Study).	
Among themes and electives (and specialization) completed, courses are taken from three out of the five departments in the College of Business Administration: ACCTG, FIN, MIS, MGT and MKTG.	
All courses are at the 500, 600, or 700 level. No more than six units are at the 500-level.	
A maximum of 12 transfer units from another AACSB-accredited university if program of study is 33 units or more; a maximum of 9 transfer units if program of study is 30 units.	

Corporate Responsibility Theme:
Course Descriptions

ACCTG 681 – Regulatory and Management Controls
This course will help you to be more effective when working within regulatory and management control environments. The material is both theoretical and practical to provide an understanding of the evolution of controls and regulations as well as an examination of issues facing organizations. The focus is on the behavioral side—how controls and regulations are used to influence and motivate what people do. The legal, ethical, and political factors influencing management control systems are also examined.

FIN 604 – Legal Environment for Executives
This course is an introduction to the American legal system with an emphasis on the relationship between business, society, and government. You will leave the course with an appreciation and understanding of the legal system as it affects you as a citizen, consumer, employee, and business owner. The course covers legal rights and the agencies for their enforcement, criminal and tort law applied to business; consumer protection; contracts; sales; agency and business organizations, and the application of the Uniform Commercial Code.

MIS 755 – Information System Security Management
This course will prepare you to identify information security threats and solutions for an organization and/or a system. To do this you will cover in detail information security management, threat analysis, risk management, attack methods, security models, application security methods, network security methods, physical security, access control, and cryptography. Among other learning objectives, you will be able to discuss how policies are used to implement security plans

MGT 722 – Business Ethics and Social Institutions
This course lies at the intersection of business and the liberal arts. You will be encouraged to think systematically and rigorously about ethical issues that occur in a business context and will be introduced to ethical frameworks that will help you to clarify and examine the ethical system you now hold. After investigating several formal ethical theories closely tied to business ethics, you will apply these theories to current business-ethics issues. In addition, you will be asked to read assignments thoroughly and critically, to develop personal observations and insights about the material, and to write about and talk about those insights.

MGT 746 – Corporate Governance
This seminar will give you an in-depth look at the corporate governance triad that controls the modern American corporation: top management, boards of directors, and investors. By the end of the course, you will understand both the history of the complex inter-relationships among these players and the current trends that will continue to mold 21st-century corporate governance. You will be better prepared than most of your peers to take an informed leadership role as a corporate executive, director, or

shareholder. You will also examine what it means to have a "theory of corporate governance," examine existing theories of the firm, and discuss their shortcomings in light of recent events.

Management of Technology Issues in Business Theme: Course Descriptions

MIS 688 – Information Systems in Organizations

This course exposes you to ways in which modern organizations utilize information technology (IT) strategically to enhance their competitive positions in an increasingly complex and global business environment. Technological as well as organizational and behavioral issues confronting today's IT executive are explored, and analytical approaches to addressing these issues are developed. At the end of the course, you will be able to: describe the evolving business and IT environments, use strategic information systems for planning and decision making, apply theoretical models of information systems planning and management, employ organizational IT performance measurement and valuation metrics, describe common IT governance and the management of change practices, describe the international dimensions of information systems, and evaluate situations involving the ethical responsibilities of today's IT professionals.

MIS 691 – Decision Support Systems

This course will expose you to IT-enabled processes of decision-making and to provide you with the ability to design systems to support decision-making. To do this we will discuss decision theory and the technologies and processes used in the creation and management of decision support systems, research decision support system literature, and create individual and group decision support systems. Course topics include decision theory, decision modeling, group decision support systems, expert systems, artificial intelligence, knowledge management, and data warehousing and mining. At the end of the course you will be prepared to analyze decision processes and design and specify decision support systems to support those processes. You will also be prepared to build individual decision support systems using Microsoft Excel and Access and will be familiar with the research resources available to Decision Support Systems students.

SAN DIEGO STATE UNIVERSITY

College of Business Administration
Leadership for the Global Marketplace

GRADUATE BUSINESS
5500 Campanile Drive
San Diego, CA 92182-8228
Telephone: (619) 594-8073
Fax: (619) 594-1863

GradBusiness@sdsu.edu
www.sdsu.edu/mba