

MSA: Accounting Information Systems (AIS) Specialization



SAN DIEGO STATE
UNIVERSITY

CHARLES W. LAMDEN
SCHOOL OF ACCOUNTANCY

Overview

The MSA-AIS specialization provides students with an academic curriculum that integrates accounting and information systems. MSA-IS students developed the knowledge and skills to become accountants with expertise in information systems and business process management. The MSA-AIS specialization is designed primarily for students interested in pursuing careers in AIS related positions in internal audit, assurance services, information technology auditing, and consulting. The MSA-AIS specialization prepares students to take the Certified Information Systems Auditor (CISA) exam, the Certified Internal Auditor (CIA) exam, and the Certified Public Accountant (CPA) exam.

Core Business Prerequisite Courses

Core business prerequisites that have not been met prior to enrolling in the MSA program are expected to be satisfied by completing graduate courses at SDSU.

BA 623: Statistical Analysis (undergraduate equivalent: statistical analysis for business)

BA 624: Organizational Behavior and Leadership (undergraduate equivalent: management and organizational Behavior)

BA 625: Financial and Management Accounting (undergraduate equivalent: financial and managerial accounting)

BA 626: Business Economics (undergraduate equivalent: microeconomics and macroeconomics)

BA 629: Financial Management (undergraduate equivalent: fundamentals of finance)

Note: Students with an undergraduate degree in business will have likely satisfied this entire set of prerequisites.

Completion of these courses will not count toward the MSA degree. See the Graduate Bulletin for course descriptions.

Accountancy Core Courses

Accountancy core courses that have not been completed prior to enrolling in the MSA program must be completed as part of the MSA degree.

ACCTG 620: Financial Measurement and Reporting (equivalent non-MSA course: intermediate accounting)

ACCTG 621: Accounting Information Systems

ACCTG 624: Tax for Managers (equivalent non-MSA course: taxation for business entities)

ACCTG 625: Managerial and Financial Reporting and Analysis (equivalent non-MSA course: cost accounting)

ACCTG 626: Assurance and Auditing Services (equivalent non-MSA course: auditing)

Note: Students with an undergraduate degree in accounting will have likely completed equivalent courses. Equivalent courses completed prior to enrolling in the MSA program will be waived or replaced with appropriate elective courses as needed. See the Graduate Bulletin for course descriptions. Only three core accountancy courses (9 units) may be included as part of the MSA program of study.

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Example Programs of Study^{1, 2}

The MSA program requires students complete at least ten courses (i.e., a minimum of 30 semester units) beyond the core business prerequisites. The following are example Programs of Study (POS) for MSA-AIS students. The sets of courses are not exhaustive and other courses may be taken depending on students' individual needs and with Adviser approval. Official Programs of Study (POS) are determined by an MSA Adviser based on students' goals. Students must meet with an MSA Adviser prior to enrolling in any courses. See the Graduate Bulletin for course prerequisites and additional course information.

Sample POS: Non-Accounting Undergraduate Major

Practice Area: Accounting Information Systems

<u>Course No.</u>	<u>Course Title</u>	<u>Units</u>	<u>Semester Offered</u>
ACCTG 620*	Financial Measurement and Reporting	3	Fall/Spring
ACCTG 621*	Accounting Information Systems	3	Fall/Spring
ACCTG 624*	Tax for Managers	3	Fall/Spring
ACCTG 625*	Managerial and Financial Reporting and Analysis	3	Spring
ACCTG 626*	Assurance and Auditing Services	3	Fall/Spring
MIS 687**	Data Communications and Networks	3	Fall
ACCTG 673	Accounting Information Systems Development	3	Fall/Spring
ACCTG 675	Seminar in AIS Audit and Control	3	Fall
ACCTG 790	Case Studies in Accounting Practice (required capstone)	3	Fall/Spring/Summer
MIS 750	Project Management	3	Spring
MIS 755	Information Security Management	3	Spring/Summer
	<u>AIS Electives Choose One(1):</u>	3	
ACCTG 505	Fraud Examination		
ACCTG 522	International Financial Reporting		
ACCTG 630	Ethics in Accounting		
ACCTG 660	Seminar in Accounting Theory		
ACCTG 661	Seminar in International Accounting		
ACCTG 663	Financial Statement Analysis		
ACCTG 670	Seminar in Assurance Services		
ACCTG 681	Seminar in Regulatory and Management Controls		
ACCTG 729	Seminar in Forensic Accounting		
MIS 686	Database Management		
MIS 691	Decision Support Systems		
MIS 695	System Development I		
MIS 697	System Development II		
MIS 749	Business Analytics		
MIS 752	Seminar in Supply Chain Control and Planning (SAP/ERP)		
MIS 753	Global Supply Chain Management		
		Total units	36

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Sample POS: Accounting Undergraduate Major

Practice Area: Accounting Information Systems

<u>Course No.</u>	<u>Course Title</u>	<u>Units</u>	<u>Semester Offered</u>
MIS 687**	Data Communications and Networks	3	Fall
ACCTG 673	Accounting Information Systems Development	3	Fall/Spring
ACCTG 675	Seminar in AIS Audit and Control	3	Fall
ACCTG 790	Case Studies in Accounting Practice (required capstone)	3	Fall/Spring/Summer
MIS 750	Project Management	3	Spring
MIS 755	Information Security Management	3	Spring/Summer
	<u>AIS Electives Choose Four(4):</u>	12	
ACCTG 505	Fraud Examination		
ACCTG 522	International Financial Reporting		
ACCTG 630	Ethics in Accounting		
ACCTG 660	Seminar in Accounting Theory		
ACCTG 661	Seminar in International Accounting		
ACCTG 663	Financial Statement Analysis		
ACCTG 670	Seminar in Assurance Services		
ACCTG 681	Seminar in Regulatory and Management Controls		
ACCTG 729	Seminar in Forensic Accounting		
MIS 686	Database Management		
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MIS 697	System Development II		
MIS 749	Business Analytics		
MIS 752	Seminar in Supply Chain Control and Planning (SAP/ERP)		
MIS 753	Global Supply Chain Management		
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		Total units	30

¹A minimum of 12 units of accountancy courses must be numbered 650 or higher, including the ACCTG 790.

²A maximum of 9 units of 500 level courses may be included in a POS.

* Equivalent courses completed prior to enrolling in the MSA program will be waived and/or replaced with appropriate elective courses as needed.

** Students with an undergraduate course in equivalent information systems may waive this course. Although the course may be waived, students still need to meet the required 30 units.

For questions contact Nancy Jones, (njones@mail.sdsu.edu)