

Graduate Degree Programs

MSA Program

Overview

The Master of Science in Accountancy (MSA) program prepares students to meet the challenges and demands of careers in professional accountancy. The MSA program provides an opportunity for students to meet the educational requirements to take the uniform CPA examination.

The MSA allows students to deeply explore accounting practice areas of their professional interest. Students pursue one of the three MSA specializations (Accounting Information Systems, Financial Reporting, Taxation), by selecting a customized set of courses to meet specific professional needs and goals. Small class sizes enable students to connect with faculty and draw on the resources of the Charles W. Lamden School of Accountancy community.

Licensure as a CPA in California and other states is controlled by state licensing bureaus. SDSU does not make a determination whether its MSA curriculum meets the educational requirements for CPA licensure in any state.

The **MSA-TAX** specialization predominantly focuses on U.S. Federal income taxation. MSA-TAX students develop knowledge and skills in tax compliance and planning for individuals, corporations, partnerships (and other business entities), multistate taxation, international taxation, tax research, and financial reporting for income taxes. This specialization prepares students to also take the Enrolled Agent (EA) exams.

The **MSA-Financial Reporting** specialization (FR) focuses on enhancing the quality of information for business decision-making, with an emphasis on developing communication and problem-solving skills to responsibly contribute to financial reporting processes. MSA-FR students develop a framework for financial reporting grounded in the principles of measurement, disclosure, control, and assurance. Students also

have the flexibility to explore topics such as financial statement analysis, accounting theory and research, accounting information systems, corporate finance, and assurance services that transcend traditional financial statement audits. In addition to meeting the

accounting education requirements for the Certified Public Accountant (CPA) exam in California, this specialization can also be customized to prepare students for the Certified Management Accountant (CMA) or Chartered Financial Analyst (CFA) exams.

The **MSA-Accounting Information Systems** specialization (AIS) integrates accounting, business processes, information systems, cybersecurity and data analytics. MSA-AIS 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 systems auditing, and information technology consulting.

Core Business Prerequisite Courses

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

BA 640: Financial Reporting and Analysis

BA 670: Managerial Accounting

BA 642: Statistical Analysis

BA 643: Managerial Economics

BA 673: Organizational Behavior and Leadership

BA 674: Financial Management

Students with an undergraduate degree in business may satisfy this entire set of prerequisites. Completion of these courses will not count toward the MSA degree. To qualify for the waiving of these classes, students must have taken equivalent courses from an accredited institution within the past seven years and have earned at least a grade of B. See the SDSU catalog for course descriptions.

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.

Accountancy Prerequisite Courses

Accountancy prerequisite courses that have not been completed before enrolling in the MSA program must be completed as part of the MSA degree.

ACCTG 620: Financial Measurement and Reporting

ACCTG 621: Accounting Information Systems

ACCTG 626: Assurance and Auditing Services

Students with an undergraduate degree in accounting will likely have completed equivalent courses and may waive these courses by recommendation of the faculty advisor. Completion of these courses will add nine additional units toward the 30 unit MSA degree. Equivalent courses completed before enrolling in the MSA program will be waived or replaced with appropriate elective courses as needed. See the SDSU catalog for course descriptions.

Required Classes for Students in MSA

The following classes are required for all MSA program students

ACCTG 624: Business Taxation and Regulation

ACCTG 625: Advanced Financial and Managerial Accounting

ACCTG 650: Accounting Research and Communication

ACCTG 673: AIS Development

ACCTG 729: Emerging Technologies in Accounting (1 unit)

ACCTG 790: Accounting Analytics (required capstone)

Required Classes for Students in the Taxation specialization (TAX)

ACCTG 651: Corporate Taxation

ACCTG 654 or 659: Partnership Taxation or Accounting for Income Taxes

ACCTG 656: Multijurisdictional Taxation

Required Classes for Students in the Financial Reporting specialization (FR)

ACCTG 663: Financial Statement Analysis

ACCTG 670: Seminar in Assurance Services

Required Classes for Students in the Accounting Information Systems specialization (AIS)

ACCTG 675: AIS Audit and Control

MIS 687: Secure Enterprise Networking and Mobile Technologies

Electives

TAX Specialization: select two electives from the following list.

ACCTG 501: Advanced Financial Accounting

ACCTG 503: Federal Taxation of Individual

ACCTG 505: Fraud Examination
ACCTG 508 Nonprofit Accounting
ACCTG 530: Ethics in Accounting
ACCTG 654 Partnership Taxation
ACCTG 655: Tax Planning of Individuals
ACCTG 659: Seminar in Accounting for Income Taxes (2 units)
BA 649: Business Analytics (R programming)
MIS 515: Object-Oriented Programming for Business Applications (Python programming)

FR specialization: select three electives from the following list.

*ACCTG 501: Advanced Financial Accounting
ACCTG 503: Federal Taxation of Individual
ACCTG 505: Fraud Examination
*ACCTG 508: Accounting for Not-for-profit Organizations
ACCTG 522: International Financial Reporting
ACCTG 530: Ethics in Accounting
ACCTG 651: Seminar on Corporate Tax
ACCTG 654: Seminar on Partnership Taxation
ACCTG 655: Tax Planning of Individuals
ACCTG 656: Multi-jurisdictional Tax
ACCTG 659: Seminar in Accounting for Income Taxes (2 units)
ACCTG 661: Seminar on International Accounting
ACCTG 675: Seminar on AIS Audit/Control
BA 749: Business Analytics (R programming)
MIS 515: Object-Oriented Programming for Business Applications (Python programming)
MIS 620: Electronic Business and Big Data Infrastructures
*Recommended classes for the new CPA exam's BAR section.

AIS specialization: select three electives from the following list.

ACCTG 505: Fraud Examination
ACCTG 530: Ethics in Accounting
ACCTG 663: Financial Statement Analysis
ACCTG 670: Seminar in Assurance Services
ACCTG 729: Seminar in Forensic Accounting

BA 749: Business Analytics (R)

MIS 515: Object-Oriented Programming for Business Applications (Python)

MIS 585: Fundamentals of Cybersecurity Management

MIS 620: Electronic Business and Big Data Infrastructures

MIS 686: Enterprise Data Management

MIS 691: Decision Support Systems

MIS 695: Business Systems Analysis and Design

MIS 697: Project Planning and Development

MIS 750: Strategic Project Management

MIS 752: Seminar in Supply Chain and Enterprise Resource Planning (SAP)

MIS 755: Information Systems Security Management

Professional Standards

The university is committed to maintaining a safe and healthy living and learning environment for students, faculty, and staff. Each member of the campus community should choose behaviors that contribute toward this end. Students are expected to be good citizens and to engage in responsible behaviors that reflect well upon their university, to be civil to one another and to others in the campus community, and contribute positively to student and university life.

Academic Requirements

Student Standing

- **Conditionally Classified:** students admitted conditionally have not met all university or department requirements for admission – this is often due to GPA requirements. Conditionally admitted students are usually required to obtain a certain GPA during their first several semesters of attendance. The specific conditions, and the allotted time period for completing them, are set by the Graduate Business Programs Office. Upon completion of your condition, the Graduate Business Advisor monitors your progress and will request your change of status for you.
- **Classified:** students admitted as Classified have met all university and department requirements upon admission.
- **Advanced to Candidacy:** For the Master of Business Administration, a student may be advanced to candidacy after completing at least 12 units of coursework listed on the official program of study with a minimum grade point average of 3.0.

Program of Study: Students' official program of study is documented in their online degree evaluation available on the student's my.SDSU page. This is a personalized

status report of their progress toward completing graduation requirements. Students' program of study is specific to the bulletin for their semester of admission.

It is the student's responsibility to complete all courses listed on the official program of study with a grade of C (2.0) or better. A course cannot be deleted from an official program of study after it has been completed. This includes courses for which grades of "Incomplete" or Report in Progress" have been entered.

Unit Requirements:

- Credit earned by correspondence or by examination is not acceptable for advanced degree programs. Courses applied toward one advanced degree may not be used to fulfill the requirements of another advanced degree. Courses designated at the undergraduate level cannot be used towards an advanced degree. Coursework completed prior to earning a baccalaureate degree is not applicable toward any future graduate degree except under policy for concurrent master's degree credit. Acceptable transfer coursework must be taken at an institution accredited by a regional accrediting association.:
- MBA: A minimum of 36 units and up to a maximum of 42 units of 500-, 600-, and 700-level courses earned in graduate standing and specified by the Fowler College of Business. A maximum of six units of 500-level courses are acceptable. Up to nine units of coursework may be accepted for transfer credit. No more than a total of six units in courses numbered 780, 797, 798 will be accepted for credit toward the degree.
- MSA: At least 30-39 units including at least 21 units in 600- and 700-numbered courses. Of the 30-39 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. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.
- MSIS and MSCM: A minimum of 30 approved units to include at least 21 units of 600 and 700 numbered courses. Not more than a total of three units in courses MIS 797 or MIS798 may be accepted for credit toward the degree.
- MSGBD: A minimum of 30 approved units to include at least 21 units of 600 and 700 numbered courses.
- MSBA-FTP: A minimum of 30 approved units to include at least 15 units of 600 and 700 numbered courses. At least 24 units must be in business administration and/or economics. Not more than a total of six units in courses 797, 798, and BA 780 may be accepted for credit toward the degree.

Grades: No course in which a final grade below "C" (2.0) was earned may be used to satisfy the requirements for an advanced degree. No 500-, 600-, or 700-numbered courses graded Credit/No Credit except those offered for Credit/No Credit only are

acceptable for a master's degree program. Grade point averages of at least 3.0 **(B)** must be maintained in:

1. All courses listed on the official degree program.
2. A graduate student must maintain a 3.0 or higher cumulative grade point average for work attempted at San Diego State University.

Degree Audit

The Degree Evaluation (also called the degree audit report) is a resource for students and advisors to track student requirements, also known as your Program of Study, toward graduation. It includes course, GPA, and advancement to candidacy requirements. Students should check their degree evaluation at least once a semester to ensure that the program of study courses they are taking are reflected.