MASTER OF SCIENCE IN ACCOUNTANCY

Faculty Coordinator: Theresa Hammond, Ph.D.
Phone: (415) 817-4300
E-mail: mba@sfsu.edu

Graduate Advisors: Hammond, Hetherington, Hsieh

General Information
The Master of Science in Accountancy (MSA) program provides an emphasis in accounting, with specialization in financial accounting tax, auditing, managerial accounting, and accounting information systems. In addition to ACCT 890 (3 units), at least 9 units of 800–level graduate accounting courses must be completed. The remaining 18 units may be selected from appropriate graduate and undergraduate courses. The course selection must be approved by an advisor. ACCT 800 and ACCT 801 may not be taken for credit if ACCT 301 and ACCT 302, or the equivalents, have been completed in which case two additional 800–level classes must be substituted. For students without prior accounting or business course work, additional classes may be needed to qualify for the 150 hour CPA licensure requirements. Contact the California State Board of Accountancy for details.

Admission into programs leading to licensure and credentialing does not guarantee that students will obtain a license or credential. Licensure and credentialing requirements are set by agencies that are not controlled by or affiliated with the CSU and requirements can change at any time. For example, licensure or credentialing requirements can include evidence of the right to work in the United States (e.g., social security number or taxpayer identification number) or successfully passing a criminal background check. Students are responsible for determining whether they can meet licensure or credentialing requirements. The CSU will not refund tuition, fees, or any associated costs, to students who will not be admitted or whose application is denied. The college must be notified if and when an applicant is not admitted by the college or has been denied admission to ensure timely refund processing.

Admission Criteria
The College of Business admissions committee reviews an applicant’s overall qualifications and takes the following requirements into consideration:

- Completion of a degree equivalent to a four-year U.S. bachelor’s degree from a recognized university.
- A minimum 3.0 Grade Point Average overall, or in the last 60 semester units or 90 quarter units of university coursework completed (average incoming class GPA is 3.3).
- GMAT exam including total score, verbal, quantitative, writing scores, and integrated reasoning scores (average incoming class total GMAT score is 570) or the GRE test verbal, quantitative, and writing scores. A GMAT AWA score of 5.0 or a GRE AWA score of 4.5 or higher is required for classified admission. A GMAT AWA score of 4.5 or GRE AWA score of 4.0 is acceptable. However, a student will be conditionally admitted and must complete an approved College of Business writing course.
- Quality of statement of purpose using guidelines stated on College of Business website
- Two supportive letters of recommendation from workplace supervisors or faculty members
- Qualifications on résumé
- TOEFL score of at least 590/243/96 or IELTS score of at least 7.0 or PTE score of at least 65. The TOEFL, IELTS or PTE must have been taken within the past two years and is a requirement of all applicants.

Accreditation
The MSA program is accredited by the most respected business accrediting association in the world, the Association to Advance Collegiate Schools of Business (AACSB). San Francisco State University is also accredited by the Western Association of Schools and Colleges (WASC). This ensures continuous improvement of faculty in teaching, research, and professional service.

Admission
U.S. citizens, permanent residents, and international students are accepted for both fall and spring admission according to the following schedule.

- **Fall semester filing period:** October 1 through May 15 (international applicants). October 1 through May 30 (domestic applicants). There are three rounds of application deadlines during this period.
- **Spring semester filing period:** August 1 through October 15 (international applicants). August 1 through November 1 (domestic applicants).

The above dates are subject to change. Check the Graduate Business Programs website for the latest dates.

Application Process
Each applicant to the MSA program must submit the following documents:

- California State University Application for Graduate or International Admission plus an application fee of $55
- One official transcript from every college or university attended
- The score on the GMAT (Graduate Management Admissions Test) or GRE (Graduate Record Examination). The deadline to take the GMAT or GRE is May 15 (international applicants) or May 30 (domestic applicants) for Fall admission and October 15 (international applicants) or November 1 (domestic applicants) of the prior year for Spring admission.
- A statement of purpose showing how the desired graduate business program is related to the applicant’s career and future goals. Please refer to the College of Business website for a list of questions that should be addressed in the statement of purpose.
- TOEFL, IELTS, or Pearson Test of English is required for admission from all applicants who have completed their undergraduate degree in a non-English speaking country.
- Résumé or curriculum vitae
- Two letters of recommendation
- International applicants will need to file the Financial Affidavit form to obtain an I-20 Certificate of Eligibility

The California State University Application for Admission may be submitted before other documents are submitted, but the admission decision is not made until all required materials are received.

Each applicant to the MSA program must submit the following documents:

- California State University Application for Graduate or International Admission plus an application fee of $55
- One official transcript from every college or university attended
- The score on the GMAT (Graduate Management Admissions Test) or GRE (Graduate Record Examination). The deadline to take the GMAT or GRE is May 15 (international applicants) or May 30 (domestic applicants) for Fall admission and October 15 (international applicants) or November 1 (domestic applicants) of the prior year for Spring admission.
- A statement of purpose showing how the desired graduate business program is related to the applicant’s career and future goals. Please refer to the College of Business website for a list of questions that should be addressed in the statement of purpose.
- TOEFL, IELTS, or Pearson Test of English is required for admission from all applicants who have completed their undergraduate degree in a non-English speaking country.
- Résumé or curriculum vitae
- Two letters of recommendation
- International applicants will need to file the Financial Affidavit form to obtain an I-20 Certificate of Eligibility

The California State University Application for Admission may be submitted before other documents are submitted, but the admission decision is not made until all required materials are received.

Admission Criteria
The College of Business admissions committee reviews an applicant’s overall qualifications and takes the following requirements into consideration:

- Completion of a degree equivalent to a four-year U.S. bachelor’s degree from a recognized university.
- A minimum 3.0 Grade Point Average overall, or in the last 60 semester units or 90 quarter units of university coursework completed (average incoming class GPA is 3.3).
- GMAT exam including total score, verbal, quantitative, writing scores, and integrated reasoning scores (average incoming class total GMAT score is 570) or the GRE test verbal, quantitative, and writing scores. A GMAT AWA score of 5.0 or a GRE AWA score of 4.5 or higher is required for classified admission. A GMAT AWA score of 4.5 or GRE AWA score of 4.0 is acceptable. However, a student will be conditionally admitted and must complete an approved College of Business writing course.
- Quality of statement of purpose using guidelines stated on College of Business website
- Two supportive letters of recommendation from workplace supervisors or faculty members
- Qualifications on résumé
- TOEFL score of at least 590/243/96 or IELTS score of at least 7.0 or PTE score of at least 65. The TOEFL, IELTS or PTE must have been taken within the past two years and is a requirement of all applicants.
who have earned their undergraduate degree from a country where
the official language is not English.

Meeting minimum qualifications does not guarantee admission to the
program.

Program Requirements

Orientation and Professional Development Workshops
The College of Business Graduate Programs orientation helps
students prepare for the academic program and provides professional
development opportunities. The workshops included during orientation
are designed to enhance career prospects, professional communication
style, leadership skills and teamwork. Students are expected to attend the
required full-day orientation.

Prerequisite Courses
Depending upon a student’s previous academic background, the number
of required prerequisite courses may range from 0 to 18 units. The
prerequisite requirements are met by taking the six business foundation
courses or by waivers of individual courses based on previous equivalent
course work.

Students who have earned a bachelor’s degree in business administration
within the past seven years from an Association to Advance Collegiate
Schools of Business (AACSB)-accredited university, with a minimum
3.0 GPA in the last 60 semester units of coursework, automatically
meet the program prerequisites. An up-to-date listing of AACSB schools
around the world can be found on the AACSB International website.
Students who have taken and completed course work equivalent to any
of the prerequisite courses at other institutions within the last five to
seven years may be able to waive individual prerequisite courses. Each
equivalency is determined by course content, grade received, and the
amount of time elapsed since the course was completed.

For students who completed their undergraduate degree in business over
seven years ago, the program prerequisite courses offer an opportunity to
refresh their knowledge and catch up on advances that have taken place
in the different disciplines.

Accountancy, M.S. — 30 - 51 units
Prerequisite for Conditional Admits (3 units)
BUS 714 Elements of Graduate Business Writing 3

Prerequisite Courses for M.S.A (0 - 18 units)
BUS 776 Data Analysis for Managers 3
BUS 780 Financial Accounting 3
BUS 783 Economics for Managers 3
BUS 785 Financial Management 3
Select two of the following: 6
BUS 782 Information Systems for Management
BUS 786 Operations Analysis
BUS 787 Marketing Management
BUS 788 Management Principles and Organizational Behavior

Advanced Requirements (30 units)
Students who have completed a non-accounting undergraduate degree
should complete the following upon advisement.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 800</td>
<td>Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 801</td>
<td>Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 804</td>
<td>Legal and Professional Responsibilities in</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Accounting</td>
<td></td>
</tr>
<tr>
<td>ACCT 811</td>
<td>Introduction to Federal Tax</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 802</td>
<td>Strategic Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 848</td>
<td>Seminar in Cost Accounting</td>
<td></td>
</tr>
</tbody>
</table>

Culminating Experience Requirement
ACCT 890 Ethics and Contemporary Accounting Issues 3

Courses offered by the accounting department by advisement of
graduate major advisor (courses with ACCT prefix). Limitations: Up
to 6 units may be upper-division undergraduate accounting courses
(500 - level) with prior approval of the graduate major advisor.

Courses offered by the College of Business by advisement of
graduate major advisor (800 level classes). Up to 6 units may be
graduate level courses within the University, with prior advisor
approval.

Advancement to Candidacy (ATC) total: 30 units
Students who have completed an undergraduate accounting degree
should select the following upon advisement.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 801</td>
<td>Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 831</td>
<td>Financial Statement Analysis</td>
<td></td>
</tr>
<tr>
<td>ACCT 802</td>
<td>Strategic Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>or ACCT 848</td>
<td>Seminar in Cost Accounting</td>
<td></td>
</tr>
<tr>
<td>ACCT 804</td>
<td>Legal and Professional Responsibilities in</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Accounting</td>
<td></td>
</tr>
<tr>
<td>or ACCT 818</td>
<td>Accounting Ethics</td>
<td></td>
</tr>
</tbody>
</table>

Culminating Experience Requirement
ACCT 890 Ethics and Contemporary Accounting Issues 3

Courses offered by the accounting department by advisement of
graduate major advisor (courses with ACCT prefix). Limitations: Up
to 6 units may be upper-division undergraduate accounting courses
(500-level) with prior approval of the major advisor.

Courses offered by the College of Business by advisement of
graduate major advisor (800 level classes). Up to 6 units may be
graduate level courses within the University, with prior advisor
approval.

Advancement to Candidacy (ATC) total: 30 units

Advancement to Candidacy
Before being considered for advancement to candidacy, the applicant
must meet all general University requirements, attend all professional
development workshops at orientation, satisfy all prerequisite courses,
earn an overall SF State Grade Point Average (GPA) of at least 3.0, and
complete at least 6 units of College of Business advanced requirement
courses.

When requirements have been satisfied, the graduate advisor may
recommend to the Dean of the Division of Graduate Studies that
the applicant be advanced to candidacy for the degree by filing the
Advancement to Candidacy (ATC) form.