

# MASTER OF SCIENCE IN ACCOUNTING AND ANALYTICS

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## General Information

The Master of Science in Accounting and Analytics program provides an advanced degree in accounting, with [specializations possible](#) in financial accounting, managerial accounting, accounting [ethics, accounting data analytics, tax and audit](#). In addition to ACCT 890 (3 units), at least 15 units of 800-level graduate accounting courses must be completed. The remaining 12 units may be selected from appropriate graduate and undergraduate courses. The course selection must be approved by an advisor. For students without prior accounting or business coursework, 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 San Francisco State University 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. San Francisco State University will not refund tuition, fees, or any associated costs, to students who determine after admission that they cannot meet licensure or credentialing requirements. Information concerning licensure and credentialing requirements are available from any of the Graduate Advisors.

## Program Learning Outcomes

- The student will [demonstrate accounting knowledge by creating and analyzing financial statements in accordance with generally accepted accounting principles](#).
  - Demonstrate [the ability to create and apply relevant accounting tools to analyze business decisions in various functions \(e.g. marketing, finance, human resources\)](#).
  - Demonstrate [knowledge of contemporary trends in the profession and their impact on multiple stakeholders \(e.g. management, stockholders, employees, investors, and the community\)](#).
- The student will be an effective communicator and team [member](#).
  - Deliver an effective, organized, and persuasive oral presentation.
  - Collaborate effectively in a team environment.
  - Create and deliver clear and well-organized documentations.
- The student will be a critical thinker and [an analytical problem solver](#).
  - Utilize [quantitative and qualitative analysis to critically engage with accounting problems](#).
  - Identify [and analyze modern issues at the intersection of accounting and technology](#).
- The student will [actively address international and ethical challenges that accountants face in their professional roles](#).
  - Recognize [ethical dilemmas and apply relevant professional conduct codes](#) to resolve [them responsibly](#).

[b. Demonstrate a clear understanding of global issues impacting accountants and respond to them with ethical integrity.](#)

## Accounting and Analytics (M.S.) – 30 units minimum

### Prerequisite for Conditional Admits (3 units)

Code	Title	Units
BUS 714	Elements of Graduate Business Writing	3

### Prerequisite Courses (0-18 units)

Code	Title	Units
ACCT 780	Financial Accounting	3
DS 776	Data Analysis for Managers	3
ECON 783	Economics for Managers	3
FIN 785	Financial Management	3
Select two of the following:		6
DS 786	Operations Analysis	
ISYS 782	Information Systems for Management	
MGMT 788	Management Principles and Organizational Behavior	
MKTG 787	Marketing Management	

### Core (15 units)

Code	Title	Units
ACCT 802	Strategic Management Accounting	3
Select One:		3
ACCT 803	Auditing Principles and Practice	
ACCT 811	Introduction to Federal Tax	
ACCT 810	Comprehensive Financial Accounting	3
ACCT 814	Seminar in Accounting Data Analytics	3
ACCT 818	Advanced Accounting Ethics	3

- NOTE: All the required courses above can be replaced by other ACCT 800-level courses with the approval of the graduate advisor if equivalent courses have been taken.

### Culminating Experience (3 units)

Code	Title	Units
ACCT 890	Projects in Ethics and Contemporary Accounting Issues	3

### Electives (12 units)

Code	Title	Units
Four 800-level Lam Family College of Business Electives (ACCT, BUS, DS, ECON, FIN, HTM, ISYS, IBUS, LABR, MGMT, MKTG) <sup>1</sup>		12

<sup>1</sup> 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.

### 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 a cumulative and advanced requirements (800 level) Grade Point

Average (GPA) of at least 3.0, and complete ACCT 810 and at least 18 units of advanced requirements (800 level) towards the degree.

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.