

MS Accounting

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General Characteristics

The MS Accounting program is a one-year academic course of study designed to prepare students for careers that require employees to be licensed as a Certified Public Accountant (CPA). This includes careers with international public accounting firms, regional and local CPA firms, industry and government. Students may select a specialization in financial accounting or taxation. The program is designed to meet the CPA eligibility requirements in the state of California effective January 2014.

All students are required to pass a comprehensive examination which is normally given during the final quarter of the program.

Tuition and Fees

The MS Accounting program is offered through Continuing Education and University Outreach. As such, the program carries a separate tuition and fee schedule available in the Office of the Associate Dean, Orfalea College of Business.

Admission/Acceptance Requirements

Acceptance to the program is based upon an applicant's:

- submission of an application for graduate admission via www.csummentor.edu,
- successful completion of an accredited undergraduate program of study
 - Tax Specialization: a minimum of (i) one (1) course in federal taxation *and* (ii) eight (8) quarter units in accounting or two (2) years of equivalent experience in accounting,
 - Financial Accounting Specialization: (i) eight (8) quarter units of lower division *and* (ii) twenty-eight (28) quarter units of upper division accounting courses,
- prior academic performance with particular emphasis placed on performance during the last 90 graded quarter units completed prior to application (or equivalent), and
- achievement on the Graduate Management Admission Test (GMAT).

MS Accounting, Specialization in TAX

	<i>Units</i>
GSB 529 Effective Communication Skills for Managers.....	4
GSA 536 Taxation of Trusts, Estates, and Transfer Taxes.....	4
GSA 537 State and Local Taxation	4
GSA 538 Current Developments in Taxation.....	4
GSA 539 Internship	9
GSA 546 Tax Research and Administrative Procedures	4
GSA 548 Advanced Individual Taxation and Tax Planning	4
GSA 549 Advanced Taxation of Flow-through Entities (includes comprehensive examination)	4
GSA 550 Advanced Corporate Taxation.....	4
GSA 551 International Taxation	4
¹ BUS 417 Taxation of Corporations and Partnerships.....	4
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Graduates Are Prepared To:

- Research tax literature to identify potential solutions to tax issues.
- Analyze and solve tax compliance issues through the application of critical-thinking skills.
- Communicate complex tax information and solutions orally and in writing to support decision-making.
- Prepare state and federal tax returns for individuals and business entities.
- Recognize and apply ethical and professional responsibility concepts in tax practice.

Structure

The 45/49-quarter-unit taxation specialization begins with a three-week intensive session in the summer immediately preceding the fall quarter and continues through the spring quarter of the following year. The program requires an internship during the winter quarter.

MS Accounting, Specialization in FINANCIAL ACCOUNTING

	<i>Units</i>
GSB 529 Effective Communication Skills for Managers.....	4
GSA 540 Taxation of Corporations and Partnership.....	4
GSA 541 Advanced Financial Reporting Issues I...	4
GSA 543 Advanced Financial Reporting Issues II	5
GSA 544 Advanced Enterprise Wide Business Processes.....	4
GSA 545 Applied Research and Communications	4

¹ Students who, prior to admission to the program have not successfully completed BUS 417 at Cal Poly (or an identical course elsewhere) will be required to take BUS 417 as a part of this degree program.

GSA 552 Fraud Auditing and Examination	4
GSA 553 International Accounting.....	4
GSA 554 Advanced Spreadsheet Modeling for Accounting	4
GSA 555 Accounting Database Modeling and Analysis	4
GSA 556 Financial Statement Analysis and Valuation	4
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Graduates Are Prepared To:

- Demonstrate the ability to use databases and develop advanced spreadsheets to analyze financial and auditing information.
- Demonstrate the ability to understand database structures that are the foundation of accounting information systems.
- Demonstrate the ability to document business processes, perform risk assessment of these processes, and evaluate the internal controls (including IT controls) that apply to these processes.
- Communicate the results of research into accounting, taxation, and financial reporting.
- Analyze financial statement data and conduct business valuations.
- Recognize and apply ethical and fraud-related concepts in accounting and financial reporting.
- Research issues related to accounting standards including international financial reporting standards.

Structure

The 45-quarter-unit financial accounting specialization begins in the fall quarter and continues through the spring quarter of the following year.