

**A** Master of Science degree in Accountancy from Cal State L.A.'s College of Business and Economics provides a choice among numerous career paths in private industry, public accounting, and government. The possibilities include:

- general management
- internal auditing
- public accounting
- managerial and cost accounting
- tax accounting

Graduates of the program are prepared to successfully challenge the professional examinations for certification in their selected area such as Certified Public Accountant, Certified Management Accountant and Certified Internal Auditor. Moreover, as additional states adopt the "150-hour" education requirement for CPA certification, a master's degree in accountancy will become even more relevant.

Many of the most successful business leaders in the United States—and the world—were trained as accountants. Accounting is truly the language of business and is one of the best fields of study to advance your career.

The College is nationally ranked by *U.S. News & World Report* and is fully accredited by AACSB International, a testament to the quality, practicality and rigor of its curriculum.

### The M.S. in Accountancy Curriculum

The curriculum contains four parts: Foundations of Business courses (prerequisites—16 quarter units), Foundations of Accounting courses (prerequisites—20 quarter units), Required Core courses (24 quarter units), and Option courses (21 quarter units).

Applicants who earned a bachelor's degree in a field other than accounting are required to complete the prerequisite Foundations of Business and Foundations of Accounting

courses. This can be accomplished in one year or less. Evaluation of previous course work for possible waiver of these courses occurs upon admission to the College of Business and Economics. Applicants who earned a bachelor's degree in business administration from a nationally accredited university may be exempt from some or all of the foundations courses. In addition, foundations courses may be waived by examination or demonstrated competency.

All students, irrespective of background, must also demonstrate competence in writing skills by passing the Writing Proficiency Examination (WPE) in their first quarter at Cal State L.A.

Please refer to the University Catalog (or its online version) for complete course descriptions.

#### Foundations of Business (Prerequisites: 16 units)

CIS 100	Business Computer Systems (4)
ECON 209 or ECON 501	Applied Business and Economic Statistics I Quantitative Methods for Business Decision-Making (4)
FIN 205 or FIN 500	Legal and Regulatory Environment of Business I Business Finance and Law (4)
BUS 305	Business Communications (4)

#### Foundations of Accounting (Prerequisites: 20 units)

ACCT 500 ACCT 320AB	Financial and Managerial Accounting (4) Intermediate Financial Accounting and Reporting I and II (4, 4)
ACCT 321 ACCT 322	Taxation of Individuals (4) Cost Accounting (4)

### The Program

#### Required Core: 24 units

The required core courses in accounting cover advanced concepts and theories in the field of accounting that prepare students for upper management and executive level positions.

ACCT 520	Seminar: Managerial Accounting Theory (4)
ACCT 524A	Accounting Information Systems (4)
ACCT 524B	Auditing (4)
ACCT 525	Seminar: International Accounting (4)
ACCT 526	Seminar: Financial Accounting Theory (4)
ACCT 595	Case Studies in Accounting (4)

#### Option Courses: 21 units

Comprehensive Examination (BUS 596)\*

**Total: 45 units**

\* Students who take ACCT 595 in the quarter that they complete all course work in the program are exempt from taking the comprehensive examination

Students who have taken ACCT 424A, ACCT 424B, and ACCT 495, or equivalent before entering the MS Accountancy program are exempt from ACCT 524A, ACCT 524B, and ACCT 595. These students must complete an additional 12 units of 500 level courses selected with adviser approval from the option courses.

### M.S. in Accountancy Options

#### Required: 21 units

Cal State L.A.'s M.S. in Accountancy program allows students to select one of the following three options:

- Accounting Information Systems
- Financial and Public Accounting
- Managerial and Cost Accounting

#### Accounting Information Systems Option

Select 21 units from the following:

CIS 504	Information Systems (4)
CIS 527	Seminar: Decision Support Systems (4)
CIS 528	Current Problems in Computer Information Systems (4) Prerequisite: CIS 504
CIS 543	Database Systems (4)
CIS 560	Seminar: Microcomputer Networks (4) Prerequisite: CIS 484 or 585
CIS 583	Information Systems Consulting (4)
CIS 584	Seminar: Controlling and Auditing Computer Systems (4)
CIS 585	Communication and Information Services (4) Prerequisite: CIS 504
ACCT 523	Seminar: Public Accounting (4)
ACCT 530	Seminar: Advanced Cost and Managerial Accounting (4)
BUS 597	Graduate Research (1)

#### Financial and Public Accounting Option

Select 21 units from the following:

ACCT 521A	Taxation of Corporations and Partnerships (4)
ACCT 522	Seminar: Current Topics in Financial Reporting (4)
ACCT 523	Seminar: Public Accounting (4)
ACCT 585	Seminar: Tax Theory and Business Applications (4)
ACCT 586	Seminar: Tax Research and Practice (4)
ACCT 587	Seminar: Taxation of Corporations and Shareholders (4)
FIN 530	Seminar: Business Finance (4)
FIN 533	Seminar: International Finance (4)
FIN 598	Graduate Directed Study (1-2)
BUS 597	Graduate Research (1)

#### Managerial and Cost Accounting Option

Select 21 units from the following:

ACCT 521A	Taxation of Corporations and Partnerships (4)
ACCT 530	Seminar: Advanced Cost and Managerial Accounting (4)

ACCT 585	Seminar: Tax Theory and Business Applications (4)
ACCT 587	Seminar: Taxation of Corporations and Shareholders (4)
CIS 527	Seminar: Decision Support Systems (4)
MGMT 576	Seminar: Managing Health Care Organizations (4)
MGMT 577	Seminar: International Business Management (4)
MGMT 598	Graduate Directed Study (1)
BUS 597	Graduate Research (1)

## Admission Process

Admission to the Master of Science in Accountancy program is a two-step process. Students must first be admitted to the University and then must satisfy the College's requirements for admission to graduate programs.

For admission to the University, students must:

- submit an official CSU graduate application to the University
- have earned a baccalaureate from an accredited institution, or equivalent, as determined by Admissions and University Outreach or other appropriate campus authority
- submit two official transcripts, which must include verification of the bachelor's degree
- have a grade point average of at least 2.5 (4.0=A) in their latest 90 quarter (or 60 semester) units attempted and in good standing in the last college attended
- have a Test of English as a Foreign Language (TOEFL) score of at least 213 (computer version) or 550 (paper version) for applicants who earned a bachelor's degree at a school where English was not the principal language of instruction

For the most current admission information, please check the *Website*: [www.calstatela.edu/univ/admiss](http://www.calstatela.edu/univ/admiss) or contact Admissions and University Outreach at (323) 343-3901.

For admission to the College of Business and Economics, applicants must satisfy the following additional criteria:

- file a separate graduate program application with the College of Business and Economics
- submit a Graduate Management Admission Test (GMAT) score. Applications for the GMAT and an explanatory pamphlet may be obtained from the College's Advisement Center (SH 256B), or, directly from the Educational Testing Service, P.O. Box 966, Princeton, NJ (1-800-462-8669) or online at [www.gmat.org](http://www.gmat.org)

- submit three letters of recommendation from individuals who can attest to your ability to pursue graduate studies. References from employers and faculty members are acceptable
- present evidence of full-time work experience

## Application Information

	Domestic Applicants	Visa Applicants
<b>Filing Period</b>		
Summer (June)	Feb.1-March 1	NA
Fall (September)	Nov.1-June15	Nov.1-March 1
Winter (January)	June 1-Oct.1	June 1-Sept.1
Spring (April)	Aug.1-Dec.1	Aug.1-Oct.1
<b>Program Cost*</b>	<b>CA Residents</b>	<b>Other</b>
Six Quarters	\$7,200	\$15,200

\* approximate cost for two classes per quarter including fees, books and parking, subject to change.

## Contact Information

Accounting Department: (323) 343-2830  
 College Information and Application Packet:  
 Phone: (323) 343-2808  
 FAX: (323) 343-5480  
*Website*: <http://cbe.calstatela.edu/acct/>

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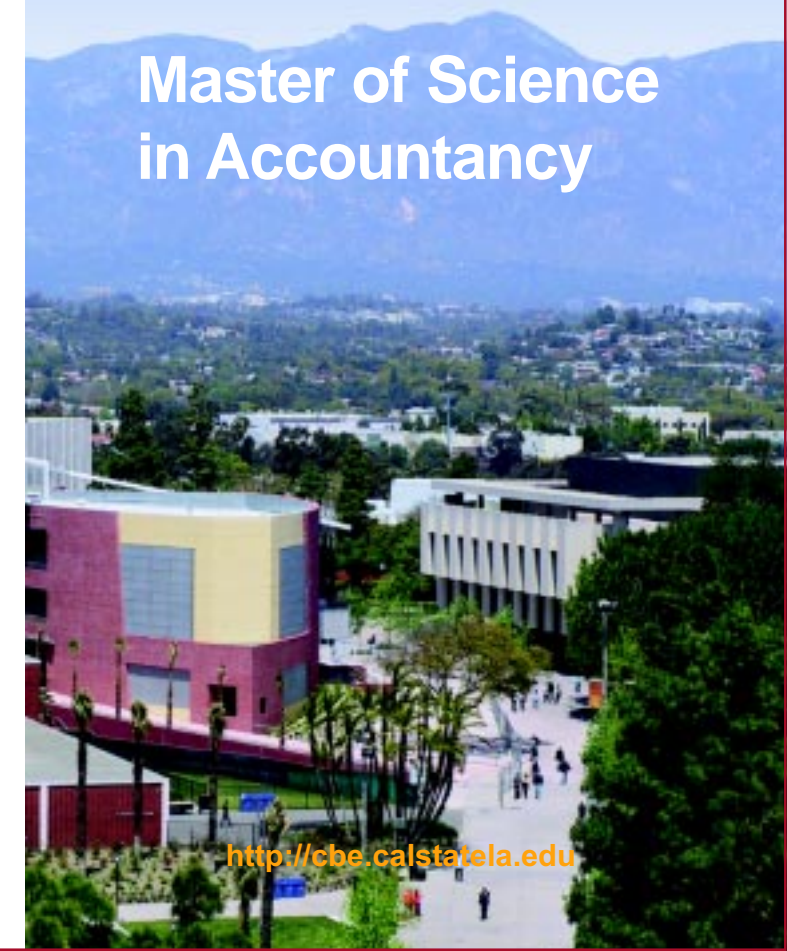


California State University,  
 Los Angeles

College of  
 Business and  
 Economics

Globally-Focused and  
 Technology-Based

Master of Science  
 in Accountancy



<http://cbe.calstatela.edu>