

Accountancy

In the College of Business Administration

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A member of AACSB International—The Association to Advance Collegiate Schools of Business.

Faculty

Emeritus: Brodshatzer, Ferrel, Meier, Meigs, Samuelson, Snudden, Whittington

Director: Barnett

The Vern E. Odmark Chair in Accountancy: Chow

Professors: Anderson, Bailey, Barnett, Butler, Capettini, Chow, Grudnitski, Houston, Lightner, K., Oestreich, Toole, Whittenburg, Williamson

Associate Professors: Joh, Lightner, S., Venable

Assistant Professor: Doran

Lecturers: Garrett, Snyder

Offered by the School

Master of Business Administration.

Master of Science degree in accountancy.

Major in accounting with the B.S. degree in business administration.

Teaching major in business for the single subject teaching credential.

Minor in accounting.

Certificate in accounting.

The Vern E. Odmark Chair in Accountancy

Established in recognition of Dr. Vern Odmark for his 25 years of teaching at SDSU, basic support is provided by contributions from friends, alumni, and corporations, including many major national accounting firms. The chair acknowledges the University's objective of continuing the high standards of teaching excellence and professionalism that characterized Odmark's career.

Dr. Chee W. Chow has held the position since its creation in 1984. He is widely recognized throughout the country for the breadth of his research and his technical thoroughness.

The Major

The major in accounting provides basic concepts of accounting and business knowledge to students seeking professional careers in the field. Growing with the increased complexity of the business world, accounting continues to offer a wide choice of careers and opportunities.

The School of Accountancy offers two programs at the undergraduate level: The Business Accounting Program and the Professional Accountancy Program.

The Business Accounting Program offers courses to prepare students for a variety of entry-level financial or general business positions, or for graduate work in accounting, business, or law. This track leads to a B.S. in Business Administration, Accounting.

The Professional Accountancy Program is for students who plan to pursue professional accounting careers in public accounting firms, corporations, and not-for-profit and governmental organizations. Completion of this program (158 units) results in the awarding of the B.S. in Business Administration (Accounting) and the M.S. in Accountancy when the requirements for each degree have been completed. Application for this program may be made during the semester in which the student completes 95 units and has completed (or is completing) Accountancy 322. In addition to the completed application, admission will be based upon the attainment of above-average grades in all upper division accountancy classes and a strong SDSU overall GPA and GMAT score.

Statement on Computers

Before enrolling in upper division courses in the College of Business Administration, students must be competent in the operation of personal computers, including word processing and spreadsheets. Business students are strongly encouraged to have their own computers capable of running word processing, spreadsheet, presentation, e-mail, and Internet applications such as those found in packages sold by major software publishers. Availability of on-campus computing resources can be limited due to increasing demand across the University.

Retention Policy

The College of Business Administration is concerned that each individual upper division student makes reasonable academic progress toward earning a degree. To this end, the College will counsel students who have earned less than a "C" (2.0) average each semester. Further, such students will be warned that continued poor performance may result in their removal from any business major.

Transfer Credit

Lower Division: Courses clearly equivalent in scope and content to San Diego State University courses required for minors or as preparation for all business majors will be accepted from regionally accredited United States institutions and from foreign institutions recognized by San Diego State University and the College of Business Administration.

Upper Division: It is the policy of the San Diego State University College of Business Administration to accept *upper division transfer credits* where (a) the course content, requirements, and level are equivalent to San Diego State University courses and (b) where the course was taught in an AACSB—The International Association for Management Education accredited program. Exceptions require thorough documentation evidencing the above standards.

Impacted Program

The accounting major is impacted. Students must apply to enter the University under the business administration premajor code (05011). To be admitted to the upper division accounting major, students must meet the following criteria:

- a. Complete with a grade of C or higher: Accountancy 201 and 202; Finance 240 (formerly 140); Information and Decision Systems 180; Economics 101 and 102; Mathematics 120 (or other approved calculus course); and either Statistics 119 or Economics 201. These courses cannot be taken for credit/no credit (Cr/NC);
- b. Clear the lower division competency requirement in writing. Refer to Graduation Requirements section of this catalog for details;
- c. Complete a minimum of 56 semester units;
- d. Have a cumulative and SDSU GPA of 2.90;
- e. Students who meet all requirements except the GPA may request to be placed on the waiting list. Students on the waiting list will be admitted on space-availability basis only. Contact the Business Advising Center (BA 448), 619-594-5828, for more information; and
- f. To gain entry into the major, students must fulfill the premajor requirements described in the catalog in effect at the time they declare the premajor at SDSU (assuming continuous enrollment).

Accountancy

To complete the major, students must fulfill the degree requirements for the major described in the catalog in effect at the time they are accepted into the premajor at SDSU (assuming continuous enrollment).

Accounting Major

With the B.S. Degree in Business Administration
(Major Code: 05021)

A minor is not required with this major.

Preparation for the Major. Accountancy 201 and 202; Economics 101 and 102; Statistics 119 or Economics 201; Mathematics 120 (or other approved calculus course); Finance 240; Information and Decision Systems 180. (24 units)

These prerequisite courses may not be taken Cr/NC; the minimum grade in each class is C. **Additional progress requirements must be met before a student is admitted to an upper division major.**

Upper Division Writing Requirement. Information and Decision Systems 390W with a grade of C (2.0) or better.

Business Accounting Program Major. Forty-nine upper division units consisting of Accountancy 321 (or 318 and 319), 322, 421, 422, and three units of upper division accountancy electives (not including Accountancy 325 or 326); Finance 323; Information and Decision Systems 301, 302, and 390W with a grade of C (2.0) or better; Management 350; Business Administration 404 or Management 405; Marketing 370; Economics 320 or 321 or Finance 321. A "C" (2.0) average is required in the courses stipulated here for the major. Of the 128 units required for the degree, at least 60 units must be at the upper division level. This includes the 49 units listed above, nine units of upper division General Education, and at least two units of upper division electives, chosen from within or outside of business administration. A minimum of 64 units of coursework applicable to the bachelor's degree must be completed outside the areas of business administration, economics, and statistics. This means that at least three units of electives (upper or lower division) must be completed in areas other than business administration, economics, and statistics. A maximum of six lower division units of accountancy courses may be used to satisfy degree requirements.

Professional Accountancy Program Major. Students must successfully complete 158 units to be awarded first the B.S. degree in Business Administration, Accounting, and then the M.S. degree in Accountancy. Students **MUST file for graduation and complete the B.S. degree in Business Administration BEFORE continuing on to the M.S. degree in Accountancy.** Students must apply and be admitted to the M.S. Accountancy program (including completion of the Graduate Management Admissions Test) as listed in the Graduate Bulletin. At least 60 units must be completed at the upper division level. A maximum of six units of lower division accountancy courses may be used to satisfy the requirements for the degrees. No more than 30 units may be in courses numbered 600 and above. Students must achieve a "C" (2.0) average in the following courses: Accountancy 321 (or 318 and 319), 322, 421, 422, and three units of upper division accountancy electives; Finance 323; Information and Decision Systems 301, 302, 390W; Management 350; Business Administration 404 or Management 405; Marketing 370; Economics 320 or 321 or Finance 321. Students must achieve at least a "B" (3.0) average in the classes specified on their official program for the master's degree.

Suggested Course of Study for the Professional Accountancy Program: Students should have completed 67 units, including all lower division General Education and Preparation for the Major, before beginning their upper division work.

JUNIOR YEAR (Fall Semester)

	Units
Accountancy 321	6
Finance 323	3
Information and Decision Systems 301	3
Information and Decision Systems 390W	4
	16

(Spring Semester)

(Students should take the GMAT early in this semester)
(Apply for Professional Accountancy Program - PAP)

Accountancy 322	6
Economics 320 or 321 or Finance 321	3
Information and Decision Systems 302	3
Management 350	3
	15

SENIOR YEAR (Fall Semester)

Accountancy 421	6
General Education Explorations	3
General Education Explorations	3
Marketing 370	3
	15

(Spring Semester)

Accountancy 422	3
Non-business upper division elective	3
General Education Explorations	3
Management 405 or Business Administration 404	3
Upper division accountancy elective	3
	15

*(Students **MUST** file for graduation and complete the B.S. degree in Business Administration **BEFORE** continuing on to the M.S. degree in Accountancy.)*

FIFTH YEAR (Fall Semester)

500-level accountancy elective	3
Graduate accountancy elective	3
Graduate accountancy elective	3
Graduate accountancy elective	3
Graduate non-accountancy elective	3
	15

(Spring Semester)

Graduate accountancy elective	3
Graduate accountancy elective	3
Graduate non-accountancy elective	3
Graduate non-accountancy elective	3
Accountancy 790	3
	15

Business Major

For the Single Subject Teaching Credential
With the B.S. Degree in Business Administration

SDSU does not have a program that meets the California Commission on Teacher Credentialing requirements for subject matter competency in business. Students wishing to obtain a single subject credential in business must take and pass the SSAT in business in order to meet subject matter competency requirements.

All candidates for the single subject teaching credential in business must complete all requirements for the applicable specialization as outlined in this section of the catalog under Policy Studies or Teacher Education. Qualified students may complete the requirements for a major in one of the five departments within the College of Business Administration in preparation for the SSAT examination. In addition, Finance 300, Personal Finance, is strongly recommended.

Accounting Minor

The minor in accounting consists of a minimum of 24 units to include Accountancy 201, 202, 321 (or 318 and 319), 322*, Information and Decision Systems 301, and Mathematics 120.

* Prerequisites waived for students in this program.

Courses in the minor may not be counted toward the major, but may be used to satisfy preparation for the major and general education requirements, if applicable. A minimum of six upper division units must be completed in residence at San Diego State University. Students with a major in the College of Business Administration, Hospitality and Tourism Management, or International Business may not complete a minor in the College of Business Administration.

Students must officially declare the minor before taking any upper division business courses. **Students must meet the prerequisites for the minor in effect at the time that they declare the minor.** The current prerequisites for admission to the accounting minor include completion of the SDSU lower division writing competency requirement; completion of the following courses with a grade of C or better: Economics 101, 102, and a three unit course in statistics (Statistics 119 is recommended); completion of the General Education requirements in Communication and Critical Thinking; completion of an additional nine units in the department of the student's major, including at least six units of upper division courses. Students must also meet the GPA requirement in effect at the time that they declare the minor. Contact the Business Advising Center (BA 448) for admissions criteria and procedures.

Accounting Certificate

The purpose of the Accounting Certificate is to provide professional and postbaccalaureate certification to accounting and nonaccounting professionals in San Diego.

Students must apply and be admitted to the program before the completion of 18 certificate units. The certificate requires 30 units to include Accountancy 201, 202, 321* (or 318 and 319), and approved electives to make a total of 30 units. Accountancy 201 and 202 must be completed with a minimum grade of C (2.0) and the certificate coursework must be completed with a minimum grade point average of C (2.0).

Courses with relevant content may be substituted for the courses listed above with the approval of the certificate adviser. Courses in the certificate may not be counted toward the major or minor.

* General Education prerequisite waived for students in this program.

Courses (ACCTG)

LOWER DIVISION COURSES

A maximum of six lower division units of accountancy courses may be applied to bachelor's degree requirements for all majors in the College of Business Administration.

201. Financial Accounting Fundamentals (3) I, II, S

Theory and practice of accounting applicable to recording, summarizing, and reporting of business transactions for external reporting and other external uses. Asset valuation; revenue and expense recognition; various asset, liability, and capital accounts. Preparation requirement for business majors.

202. Managerial Accounting Fundamentals (3) I, II, S

Prerequisite: Minimum grade of C in Accountancy 201. **Proof of completion of prerequisite required:** Copy of transcript.

Selection and analysis of accounting information for internal use by managers. Using financial information for planning and control purposes.

296. Experimental Topics (1-4)

Selected topics. May be repeated with new content. See Class Schedule for specific content. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree.

UPPER DIVISION COURSES (Intended for Undergraduates)

309. The Accounting Profession (1) Cr/NC

Prerequisite: Approved upper division business major, business minor, or other approved major.

Analysis and evaluation of professional opportunities that utilize the accounting and reporting functions.

318. Integrated Accounting IA (3)

Prerequisites: Approved upper division business major, business minor, or other approved major; minimum grade of C in both Accountancy 201 and 202. Completion of General Education requirement in Communication and Critical Thinking. **Proof of completion of prerequisites required:** Copy of transcript.

First half of the material included in Accountancy 321. Not open to students with credit in both Accountancy 325 and 326 or in Accountancy 321. Maximum credit six units for any combination of Accountancy 318, 319, 321.

319. Integrated Accounting IB (3)

Prerequisite: Accountancy 318 with a grade of C or better.

Second half of material included in Accountancy 321. Not open to students with credit in both Accountancy 325 and 326 or in Accountancy 321. Maximum credit six units for any combination of Accountancy 318, 319, 321.

321. Integrative Accounting Topics I (6)

Prerequisites: Admission to Accountancy major, minor, or certificate. Minimum grade of C in both Accountancy 201 and 202. Completion of General Education requirement in Communication and Critical Thinking. **Proof of completion of prerequisites required:** Copy of transcript.

Information and accounting systems to satisfy decision making requirements of managers and external users. Introduction to taxation and tax considerations in selecting the form of organization. Includes topics typically contained in Intermediate Accounting I, Managerial and Cost Accounting, Accounting Information Systems, and Federal Income Tax courses. Not open to students with credit in Accountancy 325 and 326. Maximum credit six units for any combination of Accountancy 318, 319, 321.

322. Integrative Accounting Topics II (6)

Prerequisites: Minimum grade of C in Accountancy 321. Credit or concurrent registration in Information and Decision Systems 390W. **Proof of completion of prerequisites required:** Copy of transcript.

Financial and tax research methods, taxation topics, accounting information systems, financial reporting issues, preparation and use of financial statement information, and accounting issues of not-for-profit organizations. Includes material typically contained in Accounting Information Systems, Accounting for Not-for-Profit Organizations, Federal Income Tax, and Intermediate Accounting II.

325. Intermediate Managerial and Tax Accounting (3)

Prerequisites: Accountancy 202. Approved upper division business major or minor or other approved major. Not open to accounting majors.

Theories, practices, and concepts needed to satisfy decision making requirements of internal users; tax considerations to managerial decision making. May not be taken for credit by accounting majors.

326. Intermediate Financial Accounting (3)

Prerequisite: Accountancy 202. Approved upper division business major or minor or other approved major. Not open to accounting majors.

Theories, practices, and concepts needed to satisfy the decision making requirements of external users; financial reporting for enterprises engaged in international trade of business. May not be taken for credit by accounting majors.

409. Field Study in Taxation (1) Cr/NC II

Prerequisite: Accountancy 321.

Income tax preparation in the field. Follows procedures of IRS VITA Program. IRS instruction followed by faculty supervised fieldwork. (Student must be available for special IRS tax school.)

421. Integrative Accounting Topics III (6)

Prerequisites: Information and Decision Systems 301, 390W; minimum grade of C in Accountancy 322. **Proof of completion of prerequisites required:** Copy of transcript.

Audit of financial statements, consolidated financial reporting issues, and advanced financial accounting topics. Includes material typically contained in Auditing and Advanced Accounting.

422. Integrative Accounting Topics IV (3)

Prerequisites: Information and Decision Systems 301, 390W; minimum grade of C in Accountancy 322. Credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisites required:** Copy of transcript.

Accounting information for managerial performance evaluation, advanced financial reporting issues, and international accounting. Include material typically contained in International Accounting, Advanced Accounting, and Management Control Systems.

496. Selected Topics in Accountancy (1-4) I, II

Prerequisite: Consent of department chair.

Selected areas of concern in accountancy. See Class Schedule for specific content. May be repeated with new content with consent of department chair. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree. Maximum credit six units.

498. Investigation and Report (1-3) I, II

Prerequisites: Senior standing and consent of instructor.

A comprehensive and original study of a problem connected with accounting under the direction of one or more members of the accounting staff. May be repeated with new content. Maximum credit six units.

499. Special Study (1-3) I, II

Prerequisite: Consent of instructor.

Individual study. Maximum credit six units.

UPPER DIVISION COURSES (Also Acceptable for Advanced Degrees)

501. Advanced Accounting Problems (4) I, II

Prerequisites: Minimum grade of C in Accountancy 322; credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisites required:** Copy of transcript.

Problems involved in partnerships, consignments, consolidations, receiverships, foreign exchange, fund accounting, and other specialized areas.

502. Advanced Managerial Accounting (3)

Prerequisite: Minimum grade of C in Accountancy 322; credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisite required:** Copy of transcript.

Use of accounting information systems for managerial decision making. Introduction to decision-making situations which use accounting information for full or partial resolution. Consideration of uncertainty, decision theory and specific decision contexts.

503. Federal Taxation of Individuals (3) I, II, S

Prerequisites: Accountancy 201 and 202. Approved upper division business major, business minor, or other approved major.

Proof of completion of prerequisites required: Copy of transcript. Taxation of individuals, including income, deductions, credits, social security taxes, and property transactions.

504. Federal Taxation of Business Enterprises (3) I, II, S

Prerequisite: Credit or concurrent registration in Accountancy 421 or credit in Accountancy 503.

Taxation of corporations, partnerships, estates, and trusts. Gift and estate tax.

505. Accounting for Not-For-Profit Organizations (3)

Prerequisite: Minimum grade of C in Accountancy 322. **Proof of completion of prerequisite required:** Copy of transcript.

Principles of fund accounting useful in state and local governmental units, hospitals, colleges, and universities. Comparisons with commercial accounting emphasized. Includes study of budgetary accounting, appropriations, encumbrances, internal checks and auditing procedures.

596. Contemporary Topics in Accounting (1-3)

Prerequisites: Minimum grade of C in Accountancy 322, credit or concurrent registration in Accountancy 421. **Proof of completion of prerequisites required:** Copy of transcript.

Contemporary topics in modern accounting. May be repeated with new content. See Class Schedule for specific content. Limit of nine units of any combination of 296, 496, 596 courses applicable to a bachelor's degree. Maximum credit of six units of 596 applicable to a master's degree. Maximum combined credit of six units of 596 and 696 applicable to a 30-unit master's degree.

GRADUATE COURSES Refer to Bulletin of the Graduate Division.
