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# Accountancy

In the College of Business Administration

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## Faculty

Andrew H. Barnett, Ph.D., Professor of Accountancy,  
Director of School (Graduate Adviser)  
John C. Anderson, Ph.D., Professor of Accountancy  
Allan R. Bailey, Ph.D., Professor of Accountancy  
Robert J. Capettini, Ph.D., Professor of Accountancy  
Chee W. Chow, Ph.D., Professor of Accountancy, The Vern E. Odmark  
Chair in Accountancy  
Gary M. Grudnitski, Ph.D., Professor of Accountancy  
Carol O. Houston, Ph.D., Professor of Accountancy  
(Graduate Adviser)  
Kevin M. Lightner, Ph.D., Professor of Accountancy  
Nathan A. Oestreich, Ph.D., Professor of Accountancy  
Howard R. Toole, Ph.D., Professor of Accountancy  
(Graduate Adviser)  
Carol F. Venable, Ph.D., Professor of Accountancy  
Gerald E. Whittenburg, Ph.D., Professor of Accountancy  
(Graduate Adviser)  
Gun-Ho Joh, Ph.D., Associate Professor of Accountancy  
Sharon M. Lightner, Ph.D., Associate Professor of Accountancy  
Martha S. Doran, Ph.D., Assistant Professor of Accountancy

## The Vern E. Odmark Chair in Accountancy

Established in recognition of Dr. Vern E. 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.

## Master of Science Degree in Accountancy

### General Information

The objective of the Master of Science degree program in Accountancy is to provide students with greater breadth and depth in accounting education than is possible in the baccalaureate degree. The program allows students to focus their accounting studies in an area of specialization within the field of accounting and to gain a greater breadth in their knowledge of business and accounting. In order to provide the opportunity for specializing one's accounting knowledge, the M.S. program provides three areas of specialization: corporate accounting, professional accounting, and taxation. Each area consists of a series of selected courses which students take upon the recommendation of their adviser. Specialization within the M.S. degree is intended to give students the necessary academic background and research experience to advance their careers in public accounting, private accounting or government.

## Admission to the Degree Curriculum

In addition to meeting the requirements for classified graduate standing in the University and admission to the College of Business Administration, as described above, and in Part Two of this bulletin, the student must have satisfactorily completed courses equivalent to the core courses in the MBA curriculum as described above and any other course deficiencies as required by a graduate adviser in the School of Accountancy.

Satisfactory completion means that the student's grade in each course must be "B" (3.0) or better and that the course must have been completed within seven years prior to the first course completed on the master's degree program. In addition, the student's adviser may request satisfactory completion of additional prerequisite courses.

Notice of admission to a curriculum with classified graduate standing will be sent to the student only upon the recommendation of the College of Business Administration and the approval of the Dean of the Graduate Division and Research.

## Advancement to Candidacy

All students must satisfy the general requirements for advancement to candidacy, as described in Part Two of this bulletin.

## Specific Requirements for the Master of Science Degree in Accountancy

**(Major Code: 05021)**

In addition to meeting the requirements for classified graduate standing as described above and the general requirements for master's degrees as described in Part Two of this bulletin, the student must complete a graduate program of at least 30 approved units including at least 21 units in 600- and 700-numbered courses. Of the 30 units, at least 15 units must be in accountancy courses at San Diego State University which must include at least 12 units in accountancy courses numbered 650 and above. Under Plan A, Business Administration 799A, Thesis, is required. Under the optional Plan B, a comprehensive examination and three units of additional coursework may be substituted for the thesis requirement.

Accountancy 620, Financial and Managerial Accounting; Accountancy 625, Financial Reporting and Analysis; and Accountancy 626, Audit/Systems, are required unless the students have completed the equivalent course(s) as a part of their undergraduate preparation.

The program must include at least 24 units in business administration and economics. Not more than a total of six units in courses 797, Research, and 798, Special Study, may be accepted for credit toward the degree.

The following specializations are available for the Master of Science degree in Accountancy:

- Corporate Accounting
- Professional Accounting
- Taxation

For regulations concerning grade point average, final approval for the granting of the degree, award of the degree, and diplomas, see the section entitled "Basic Requirements for the Master's Degree," in Part Two of this bulletin.

## Courses Acceptable on Master's Degree Program in Accountancy (ACCTG)

### UPPER DIVISION COURSES (Also Acceptable for Advanced Degrees)

#### 501. Advanced Financial Accounting (3) 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.

Advanced financial accounting topics. Partnerships, consolidations, foreign currency transactions and financial statements, accounting for derivatives and hedging, accounting for bankruptcy and reorganizations.

#### 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.

#### 508. 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

#### 620. Financial and Managerial Accounting (3)

Prerequisites: Business Administration 650 and 660.

Financial statement information related to current assets and current liabilities, long-lived assets, and revenue and expense recognition. Cost-volume-profit analysis, allocation of costs to products and profit-centers, operating and capital budgeting, and relevant cost analysis.

#### 624. Tax for Managers (3)

Prerequisite: Business Administration 650.

Application of federal income tax laws on selected management decisions (e.g., buy/lease decisions, sell/trade decisions, current and deferred compensation planning). Recognition of tax hazards and tax savings.

#### 625. Financial Reporting and Analysis (3)

Prerequisite: Accountancy 620.

Preparation and use of financial statement information relating to long-term debt, leases, pensions, deferred taxes, stockholders' equity and cash flow statements. Research of authoritative accounting literature.

#### 626. Audit/Systems (4)

Prerequisites: Business Administration 650 and 660.

Design and internal control perspectives of accounting information systems. Systems analysis, decision support systems, and implementation are investigated. Duties, responsibilities, and ethics of the auditor; auditor's reports and procedures for verification of financial statements.

#### 650. Tax Research and Planning (3)

Prerequisite: Accountancy 321 or 503.

Tax research with emphasis on solving tax planning problems. Introduction to statutory, administrative, and judicial sources of tax law.

#### 651. Seminar in Corporate Tax (3)

Prerequisite: Credit or concurrent registration in Accountancy 650.

Corporate tax problems involving distributions, liquidations, reorganizations, redemptions, personal holding companies, accumulated earnings tax, and thin capitalization.

#### 653. Seminar in Tax Practice (3)

Prerequisite: Credit or concurrent registration in Accountancy 650.

Tax practice procedures as they affect the practitioners' dealing with the IRS; statute of limitations, ethical problems, penalties, interest, tax fraud.

#### 654. Seminar in Partnership Taxation (3) I, II

Prerequisite: Credit or concurrent registration in Accountancy 650.

Partnership tax problems involving partnership formation, operations, distributions and liquidations.

#### 655. Tax Planning for Individuals (3)

Prerequisite: Credit or concurrent registration in Accountancy 650.

Selected complex tax laws related to individuals and sole proprietorship businesses, sales and exchanges of property, tax deferred transactions in property, accounting periods and methods, and personal deductions.

#### 656. California and Multistate Taxation (3)

Prerequisite: Credit or concurrent registration in Accountancy 650.

California taxation of individuals, corporations, and other business entities. Treatment of multistate transactions of business organizations and out-of-state transactions of California residents.

#### 659. Seminar in Taxation Topics (3)

Prerequisite: Credit or concurrent registration in Accountancy 650.

Theoretical treatment of selected topics in taxation. May be repeated with new content. See Class Schedule for specific content. Maximum credit six units applicable to a master's degree.

#### 660. Seminar in Accounting Theory (3)

Prerequisite: Accountancy 625.

Application of theories and concepts underlying financial accounting to specific cases. Research of authoritative pronouncements and financial data bases. Social and political environment of financial reporting by business enterprises.

#### 661. Seminar in International Accounting (3)

Prerequisite: Business Administration 650.

Theories, practices, and concepts which underlie development of standards of financial reporting for enterprises engaged in international trade and business.

#### 663. Financial Statement Analysis (3)

Prerequisite: Business Administration 650.

Illustrative cases and problems to analyze methods for communicating information about financing and operating activities of corporate firms, and techniques for evaluating the information.

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### 670. Seminar in Auditing (3)

Prerequisite: Accountancy 322 or 626.  
Selected conceptual issues in auditing.

### 671. Seminar in Compilation and Review Services (3)

Prerequisite: Accountancy 322 or 626.  
Applications cases on engagements to compile or review financial statements of nonpublic entities under accounting and review services standards.

### 680. Seminar in Managerial Accounting (3)

Prerequisite: Business Administration 660.  
Managerial cost accounting concepts and procedures, including budgetary planning, cost control, advisory functions, measurement of divisional profitability, product pricing, and investment decisions.

### 681. Seminar in Regulatory and Management Controls (3)

Prerequisites: Business Administration 650 and 660.  
Social and behavioral science theories influencing design and operation of management control systems with emphasis on environmental and regulatory factors that influence, affect, motivate, and control managers and employees.

### 696. Seminar in Selected Topics (3)

Intensive study in specific areas of accountancy. May be repeated with new content. See Class Schedule for specific content. Maximum credit six units applicable to a master's degree. Maximum combined credit of six units of 596 and 696 applicable to a 30-unit master's degree.

### 790. Directed Readings in Accountancy (3) Cr/NC

Prerequisite: Advancement to candidacy.  
Preparation for the comprehensive examination for the M.S. program.

### 797. Research (3) Cr/NC/RP

Prerequisite: Advancement to candidacy.  
Research in the area of accountancy. Maximum credit six units applicable to a master's degree.

### 798. Special Study (1-3) Cr/NC/RP

Prerequisite: Consent of staff; to be arranged with department chair and instructor.  
Individual study. Maximum credit six units applicable to a master's degree.

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