

# SDSU MSA Handbook

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## Why You Need to Read This Handbook and See an Advisor

*There are many options in the MSA Program and each student is unique. Different backgrounds and skills require different approaches. To facilitate your learning experience it is best to be aware of course requirements, timing issues and various deadlines.*

### Available Tracks

There are four basic MSA tracks, but these tracks do not limit your ability to find a position only in that area after graduation. The tracks provide a guide for coursework and assign you to an advisor. Since many courses can be used in various tracks, you are not limited in your options.

The four tracks are *Accounting Information Systems, Corporate, Professional, and Tax*. You can obtain more information about each track and the contact information for the advisors at <http://msa.sdsu.edu/>

### What if you don't know what track you want to do?

You can start in any of the tracks and obtain information from your advisor on the various options.

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## What is Your Background?

*If you do not have an undergraduate degree in accounting or another business area, the requirements to complete your program will be different. In addition, some tracks, such as AIS, may require additional coursework depending on your background.*

### Do You Need MSA Prerequisites?

Most students with a BS in accounting or business have completed these courses. You should have received an evaluation form from the Graduate Business Office noting your prerequisite requirements. Here is some information to keep in mind.

BA650/660 or Acct201/202. Acct 201/202 can be taken at a community college or SDSU.

BA651 or Mgt 350. No community college option. Can be taken with the introductory accounting courses.

BA652 or IDS301 or Stat 119 or Econ 201. Note that BA652 or IDS301 presume completion of an introductory stat course before entry into the business program and will be substantially more difficult to complete. Lower division courses can be taken at a community college or SDSU.

BA653 or Fin321 or Econ 101/102. Note that BA653 and Fin 321 presume completion of Econ 101/102 before entry into the business program and will be substantially more difficult to complete. Econ 101/102 can be taken at a community college or SDSU.

BA665 or Fin 323. Recommend that you complete introductory accounting before taking either option.

Writing Course. Students with degrees from foreign universities are likely to need a course. Recommended courses include the following: Ling 100, Ling 253 or RWS 253, Ling 281, Ling 305W, or RWS 503.

Students without an undergraduate degree in Accounting often need to complete the basic core classes (620, 624, 625, 696 AIS, 619 Audit) before they decide on which track is best for them.

### Items to Consider When Enrolling for Courses

**Required writing course.** Proof of a writing course with a grade of B or better taken from an English speaking university is required. Consult your advisor.

**Number of Units.** Graduate courses are not like undergraduate courses. A full time graduate load is nine units, and if you are working this can seriously influence your ability to do well in your courses. If you plan to take four courses the first semester, delay taking a job until you can assess the workload. The withdrawal date is very early in the semester. Some courses are also more rigorous than others.

**Course Sequencing, Prerequisite Courses and Typical Semester Offerings.** Not all courses are offered each semester. Thus, it is important to take prerequisites at the right time. Listed below is a guide for typical offerings. Under certain circumstances a particular course may be cancelled or an experimental class added to the schedule. Core courses (620, 624, 625, 696 AIS, 696 Audit) are offered as listed below.

#### Typical Fall Offerings:

620,624,696 AIS [\*201 or BA650];  
 625 [\*202 or BA660]  
 696 Audit [\*620 and 621 or instructor permission];  
 650,651,655,656 [\*624 or tax course, see tax advisor];  
 661,663 [\*620 or instructor permission];  
 675 [\*/or concurrent 575]  
 681 [\*/or concurrent 620/625];  
 790 [mandatory candidacy status]\*\*

#### Typical Spring Offerings:

620,624,696 AIS [\*201 or BA650];  
 625 [\*202 or BA660];  
 696 Audit [\*620 and 621 or instructor permission];  
 651,654 [\*624 or tax course, consult tax advisor];  
 660, 661, 663 [\*620 or instructor permission];  
 670 [mandatory \*626];  
 681 [\*/or concurrent 620 or 625]  
 675 [575 or instructor permission, see AIS advisor];  
 790 [mandatory candidacy status]\*\*

[\*] = prerequisite    \*\*See page 3 of this handbook

#### Typical Summer Offerings:

624 [\*201 or BA650]  
 650,654,659 [\*624 or tax course, consult tax advisor];  
 660 [\*620]  
 663 [\*620 or instructor permission];  
 790 [mandatory candidacy status]\*\*

[\*] = prerequisite    \*\*See page 3 of this handbook

**Other 500 level electives.** Three 500 level courses can be used in your program. These classes are open to advanced undergraduates, as well as graduate students.

#### Typical 500 level Offerings:

501 [\*620] (fall/spring);  
 505 [\*696 Audit or instructor permission] (spring);  
 508 [\*620 or instructor permission] (fall/spring);  
 522 [\*620 or instructor permission] (fall/spring);  
 575-AIS [\*696 AIS or instructor permission, see AIS advisor] (fall/spring)  
 Acct 503 *cannot* be used as a substitute for Acct 624.  
 Tax track students must consult with the tax advisor about their background and the appropriateness of this course in their program.

[\*] = prerequisite

**Should you go to summer school?** Full time students can complete the MSA in two semesters and one summer if they plan their courses. If you are not working, two or three courses can be completed during the summer terms. There are two six week sessions, and one 13 week session. The 13 week session allows students to take Acct 790 and then extend the portfolio writing requirement over the entire summer. In addition to the accounting department offerings, there are some summer elective courses offered in other business departments. Summer is also a good time to take missing prerequisites.

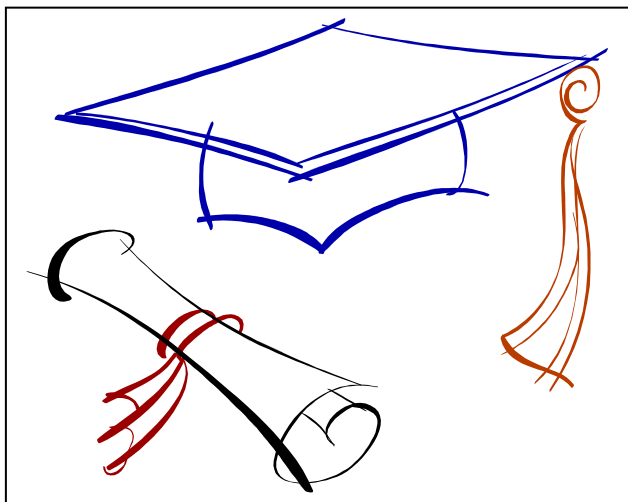
**How are your communication skills?** Accountants don't just use numbers. Outstanding written and oral communication skills are critical in a professional environment. Talk with your advisor about taking courses to improve your skills. Writing is emphasized in Ling505 and RWS 503. Oral communication skills and some writing is covered in IDS705.

## PLANNING FOR GRADUATION

**What is Candidacy and how does it affect you?** You must be advanced to candidacy in order to take Acct 790. Acct 790 is taken near the end of your program. Part time students often take it during the summer session since many required courses are only available during the regular semesters. Advancement to candidacy means you have: 1) completed all prerequisites, 2) filed a *program of study* with your advisor and the CBA Graduate office, 3) completed at least 12 units in your *program of study*, 4) earned a SDSU GPA of at least 3.0, and 5) earned a SDSU average GPA in your *program* courses of at least 3.0.

**Filing your Program of Study.** Contact your advisor for the procedures. Students often wait until the end of their program before officially filing the program. If filed early, the program of study can be amended. However, there are limitations. For example, if you list a course and receive a D or F in the course, you cannot delete the course from your program to improve your program GPA. You must retake the course and earn a C or better—both grades will be included in calculating the required GPAs. (Also, note that you can use a course with a C in your program as long as the average program GPA is at least a 3.0.)

**Applying for Graduation,** The deadline to apply for graduation is within the first two weeks of your final semester. If you do not meet the deadline, you will have to apply in the subsequent semester. The webpage for the Graduate Office allows you to download the application form. There is a fee required to apply for graduation.



## Basic Program Requirements:

*The basic 30 unit program must have a minimum of 15 units in accounting (at least 12 accounting units must be numbered 650 or higher including the mandatory 790). Up to 9 units of 500 level courses may be included in program, but you cannot duplicate courses taken in another degree program.*

## Undergraduate in accounting?

Acct 620, 624, 625, 696 AIS and 696 Audit can NOT be taken in the MSA program by students with an undergraduate degree in accounting, unless they didn't have intermediate, cost, tax, systems and/or audit in their undergraduate program. Consult with your advisor early in the program to determine your eligibility for these courses. Undergraduate accounting majors are encouraged to include elective business courses from Finance, IDS, Management, and/or Marketing.

## Undergraduate in Business?

Acct 620, 624, 625, 696 AIS and 696 Audit are mandatory unless you completed intermediate, cost, tax, systems and/or audit in your undergraduate program or at a 4-year institution. Consult with your advisor before taking courses. You may have completed all MSA prerequisites already, but you probably have fewer elective courses since 620, 624, 625, 696 AIS and 696 Audit may be required.

## Undergraduate in Other Areas?

Acct 620, 624, 625, 696 AIS and 696 Audit are mandatory unless you have taken intermediate, cost, tax, systems and/or audit at a 4-year institution. You probably need all or most of the MSA prerequisites unless they were taken prior to admission. Consult with your advisor about your readiness to take accounting and business courses. You have fewer elective courses since 620, 624, 625, 696 AIS and 696 Audit are required.

## Undergraduate from another country?

Consult with your advisor prior to beginning coursework. Some accounting courses from other countries may be identical to our courses. Acct 620, 624, 625, 696 AIS and 696 Audit may or may not be mandatory depending on where you obtained your degree. You may need all or some of the MSA prerequisites. Consult with your advisor about your readiness to take accounting and business courses.

## **HOW TO FIND A JOB/INTERNSHIP**

*Finding a position starts your first day in the program. Networking and participation in student organizations gets you off to a good start.*

### **NETWORKING (ON CAMPUS AND OFF)**

The Student Accounting Society and Beta Alpha Psi provide many opportunities for networking with professionals in the community. See their web pages at <http://bay.sdsu.edu> and <http://sas.sdsu.edu/> During the first two weeks of each semester, student organizations have tables in the walkway of the Student Services Building. In addition to campus groups, organizations, such as The Institute of Management Accountants, Cal CPA Society, Institute of Internal Auditors, American Society of Women Accountants, and others have monthly professionals meetings that welcome students.

### **CAREER SERVICES**

Become familiar with the Career Services office located in the Student Services East Building, and enroll on their web page to receive updates about their interview workshops, internship announcements, and other job opportunities. Go to <http://career.sdsu.edu/>

Employers who recruit students on campus can be seen on the MSA homepage by clicking on the "Employers" tab. Go to: <http://www-rohan.sdsu.edu/%7Ecba/acct/index.html>

### **EMAILS FROM THE SCHOOL OF ACCOUNTANCY DIRECTOR**

Companies often send in job announcements. There are also notices about events and networking opportunities that are forwarded to all enrolled accounting students.

### **SPECIAL TIMING FOR INTERVIEWS**

For students planning to graduate in the Fall, Spring or Summer terms, the public accounting firm interview process starts in July when students upload resumes to Career Services. Firms schedule office tours before the start of the fall semester and invite students based on their resumes. Many campus interviews are held in the fall for positions starting the following fall.

Numerous companies interview on campus for summer internships early in the Spring semester. Other interview opportunities are sent out through the Career Services' announcement system if you are registered and the School of Accountancy email announcements.

### **INTERNATIONAL STUDENT INTERNSHIP OPPORTUNITIES**

[http://www.isc.sdsu.edu/prospective/sdsu\\_employment.html](http://www.isc.sdsu.edu/prospective/sdsu_employment.html)

## **Student Rights and Responsibilities - Student Code of Conduct**

*All students need to be aware of the Center for Student Rights and Responsibilities. The website for the Center contains the Student Code of Conduct and outlines student rights and responsibilities. Executive Order 969 mandates that faculty report all incidents of academic dishonesty to the Center for Student Rights and Responsibilities. <http://csrr.sdsu.edu/>*

In prior semesters, MSA students have been reported for plagiarism. The School of Accountancy takes this offense seriously. Professional accountants are expected to be honest and ethical. They are held to a higher ethical standard by the public and the courts. Become acquainted with the definitions below. In particular, seek guidance on what plagiarism is if you are unsure.

The following excerpt is taken from the *2007 University Policy File*, August 2007. The full policy file can be found at: <http://senate.sdsu.edu/policy/pftoc.html>

**2.1 Cheating shall be defined** as the act of obtaining or attempting to obtain credit for academic work by the use of dishonest, deceptive, or fraudulent means. Examples of cheating include, but are not limited to (a) copying, in part or in whole, from another's test or other examination; (b) discussing answers or ideas relating to the answers on a test or other examination without the permission of the instructor; (c) obtaining copies of a test, an examination, or other course material without the permission of the instructor; (d) using notes, cheat sheets, or other devices considered inappropriate under the prescribed testing condition; (e) collaborating with another or others in work to be presented without the permission of the instructor; (f) falsifying records, laboratory work, or other course data; (g) submitting work previously presented in another course, if contrary to the rules of the course; (h) altering or interfering with the grading procedures; (i) plagiarizing, as defined; and (j) knowingly and intentionally assisting another student in any of the above.

**2.2 Plagiarism shall be defined** as the act of incorporating ideas, words, or specific substance of another, whether purchased, borrowed, or otherwise obtained, and submitting same to the university as one's own work to fulfill academic requirements without giving credit to the appropriate source. Plagiarism shall include but not be limited to (a) submitting work, either in part or in whole, completed by another; (b) omitting footnotes for ideas, statements, facts, or conclusions that belong to another; (c) omitting quotation marks when quoting directly from another, whether it be a paragraph, sentence, or part thereof; (d) close and lengthy paraphrasing of the writings of another; (e) submitting another person's artistic works, such as musical compositions, photographs, paintings, drawings, or sculptures; and (f) submitting as one's own work papers purchased from research companies.

## INTERNATIONAL STUDENTS

You have an opportunity to learn about another country and culture, but there will be differences that require adjustment.

- Expectations for class participation often are different in the US. Practice speaking, participate in discussions and form your own opinion about the coursework. This may be included in your course grade.
- Writing skills are critical if you want to obtain a position in accounting. Do not avoid classes with a writing component.
- The International Student Center offers opportunities to improve English communication skills.
- Internship opportunities are available without affecting your OPT status, Enrollment in a 1 unit accounting course allows you to have an internship. Contact the International Student Center for the requirements and then see your advisor.

### Graduate Assistant and Graduate Teaching Associate Positions are available in the School of Accountancy

Applications are available at:

<http://msa.sdsu.edu/forms/index.html>

## Academic Advisors

### Accounting Information Systems Track:

**C. Janie Chang, Ph.D.**

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office: (619) 594-8383

### Corporate Track:

**Carol F. Venable, Ph.D.**

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### Professional Track:

**Gun-Ho Joh, Ph.D.**

Professor, Accountancy

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office: (619) 594-2716

**Damon Fleming, Ph.D.**

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office: (619) 594-6347

### Tax Track:

**G.E. Whittenburg, Ph.D.**

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office: (619) 594-5693

### Administrative Advisor:

**Suleka Puswell**

office: (619) 594-8073

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Graduate School of Business

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## INTERNET PAGES MENTIONED IN THIS HANDBOOK

**Career Services** <http://career.sdsu.edu/>

**Center for Student Rights and Responsibilities** <http://csrr.sdsu.edu/>

**International Student Center Employment Opportunities**  
[http://www.isc.sdsu.edu/prospective/sdsu\\_employment.html](http://www.isc.sdsu.edu/prospective/sdsu_employment.html)

**MSA Homepage** <http://msa.sdsu.edu/>

**Student Organizations in Accounting**

**BAY** <http://bay.sdsu.edu> and **SAS** <http://sas.sdsu.edu/>

**Graduate Assistant Forms** <http://msa.sdsu.edu/forms/index.html>

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