

# MASTER OF SCIENCE IN ACCOUNTANCY

---

Faculty Coordinator: Joanne Sopt, Ph.D.  
Email: joannesopt@sfsu.edu

Graduate Advisors: Chen, Hsieh, Kim, Sopt

## General Information

The Master of Science in Accountancy (MSA) program provides an advanced degree in accounting, with specializations in financial accounting, tax, auditing, managerial accounting, and accounting information systems. In addition to ACCT 890 (3 units), at least nine units of 800-level graduate accounting courses must be completed. The remaining 18 units may be selected from appropriate graduate and undergraduate courses. The course selection must be approved by an advisor. ACCT 800 and ACCT 801 may not be taken for credit if ACCT 301 and ACCT 302, or the equivalents, have been completed in which case two additional 800-level classes must be substituted. For students without prior accounting or business coursework, additional classes may be needed to qualify for the 150 hour CPA licensure requirements. Contact the California State Board of Accountancy for details.

Admission into programs leading to licensure and credentialing does not guarantee that students will obtain a license or credential. Licensure and credentialing requirements are set by agencies that are not controlled by or affiliated with San Francisco State University and requirements can change at any time. For example, licensure or credentialing requirements can include evidence of the right to work in the United States or successfully passing a criminal background check. Students are responsible for determining whether they can meet licensure or credentialing requirements. San Francisco State University will not refund tuition, fees, or any associated costs, to students who determine after admission that they cannot meet licensure or credentialing requirements. Information concerning licensure and credentialing requirements are available from any of the MSA Graduate Advisors.

## Program Learning Outcomes

- a. The student will be knowledgeable in accounting and its functional support of organizations. Demonstrate proficiency in professional accounting standards.
  - i. Demonstrate an ability to relate accounting to other functional business areas.
  - ii. Demonstrate an understanding of current issues as they impact accounting practice.
- b. The student will be an effective communicator and team member.
  - i. Deliver an effective, organized, and persuasive oral presentation.
  - ii. Collaborate effectively in a team environment.
  - iii. Create a clear, well-organized paper with appropriate documentation.
- c. The student will be a critical thinker and a problem solver.

- i. Demonstrate an ability to identify and analyze problems involving accounting issues.
  - ii. Demonstrate an ability to utilize information technology to analyze and solve problems.
- d. The student will be aware of international and ethical issues faced by accountants.
    - i. Demonstrate an ability to identify ethical dilemmas and apply applicable codes of professional conduct to resolve them.
    - ii. Demonstrate an awareness of global issues faced by accountants.

## Accreditation

The MSA program is accredited by the most respected business accrediting association in the world, the Association to Advance Collegiate Schools of Business (AACSB). San Francisco State University is also accredited by the Western Association of Schools and Colleges (WASC). This ensures continuous improvement of faculty in teaching, research, and professional service.

## Admission

U.S. citizens, permanent residents, and international students may apply for fall or spring admission according to the following schedule:

- *Fall semester filing period:* October 1 through May 1.
- *Spring semester filing period:* August 1 through October 1.

There are three rounds of application deadlines in the Fall semester filing period (for the Spring semester filing period, there is only one). The above dates are subject to change. Check the Graduate Business Programs website for the latest dates.

## Application Process

Each applicant to the MSA program must submit the following documents:

- California State University Application (<https://www2.calstate.edu/apply/>) for Graduate or International Admission plus an application fee of \$70
- One official transcript from every college or university attended
- GMAT (Graduate Management Admissions Test) or GRE (Graduate Record Examination) test results. The deadline to take the GMAT or GRE is May 1 for Fall admission and October 1 of the prior year for Spring admission.
- A statement of purpose showing how the desired graduate business program is related to the applicant's career and future goals. Please refer to the Lam Family College of Business website for a list of questions that should be addressed in the statement of purpose.
- TOEFL, IELTS, or Pearson Test of English is required for admission from all applicants who have completed their undergraduate degree in a non-English speaking country.
- Résumé or curriculum vitae
- Two letters of recommendation
- International applicants will need to file the Financial Affidavit form to obtain an I-20 Certificate of Eligibility

The California State University Application for Admission may be submitted before other documents are submitted, but the admission decision is not made until all required materials are received.

## Admission Criteria

The Lam Family College of Business admissions committee reviews an applicant's file using a holistic approach and takes the following requirements into consideration:

- Completion of a degree equivalent to a four-year U.S. bachelor's degree from a recognized university.
- A minimum 3.0 Grade Point Average overall, or in the last 60 semester units or 90 quarter units of university coursework completed. However, applicants with a GPA of 2.75-3.0 will be considered on an exceptional basis.
- GMAT exam including total score, verbal, quantitative, writing scores, and integrated reasoning scores or the GRE test verbal, quantitative, and writing scores. A GMAT AWA score of 5.0 or a GRE AWA score of 4.5 or higher is required for classified admission. A lower AWA score may be accepted, however the student would be conditionally admitted and required to complete the approved Lam Family College of Business writing course in the first semester of attendance.
- Quality of statement of purpose using guidelines stated on the Lam Family College of Business website
- Two supportive letters of recommendation from workplace supervisors or faculty members
- Qualifications on résumé
- TOEFL score of at least 88 (or 570 PBT), IELTS score of at least 6.5 or PTE score of at least 59. The TOEFL, IELTS, or PTE must have been taken within the past two years and is a requirement of all applicants who have earned their undergraduate degree from a country where the official language is not English.
- MSA applicants may waive the GMAT/GRE test if at least one of the following conditions is met (applicants will instead be invited in for an interview and a 45-minute writing examination):
  - a. Completed doctoral or master's degree from a recognized/accredited program
  - b. Minimum 3.0 GPA with five or more years of full-time, professional work experience
  - c. Completed an undergraduate degree in business from an AACSB-accredited school with a cumulative 3.5 (or higher) GPA

## Program Expectations

### Orientation and Professional Development Workshops

The Lam Family College of Business Graduate Programs orientation helps students prepare for the academic program and provides professional development opportunities. The workshops included during orientation are designed to enhance career prospects, professional communication style, leadership skills, and teamwork. Students are expected to attend the required full-day orientation.

### Prerequisite Courses

Depending upon a student's previous academic background, the number of required prerequisite courses may range from 0 to 18 units. The prerequisite requirements are met by taking the six business foundation courses or by waivers of individual courses based on previous equivalent coursework.

Students who have earned a bachelor's degree in business administration within the past seven years from an Association to Advance Collegiate Schools of Business (AACSB)-accredited university, with a minimum 3.0 GPA in the last 60 semester units or 90 quarter units of coursework, are eligible to waive all of the MSA program prerequisite courses. An up-to-date listing of AACSB schools around the world can be found on the AACSB International website. Students who have taken and completed coursework equivalent to any of the prerequisite courses at other institutions within the last five to seven years may be able to waive individual prerequisite courses. Each equivalency is determined by the course content, grade received, and amount of time elapsed since the course was completed.

For students who completed their undergraduate degree in business over seven years ago, the program prerequisite courses offer an opportunity to refresh their knowledge and catch up on advances that have taken place in the different disciplines.

## Accountancy, M.S. – 30 units minimum Prerequisite for Conditional Admits (3 units)

Code	Title	Units
BUS 714	Elements of Graduate Business Writing	3

## Prerequisite Courses for M.S.A (0 - 18 units)

Code	Title	Units
ACCT 780	Financial Accounting	3
DS 776	Data Analysis for Managers	3
ECON 783	Economics for Managers	3
FIN 785	Financial Management	3
Select two of the following:		6
DS 786	Operations Analysis	
ISYS 782	Information Systems for Management	
MGMT 788	Management Principles and Organizational Behavior	
MKTG 787	Marketing Management	

## Core (15 units)

Code	Title	Units
ACCT 800	Financial Accounting I	3
ACCT 801	Financial Accounting II	3
ACCT 802	Strategic Management Accounting	3
ACCT 804	Legal and Professional Responsibilities in Accounting	3
ACCT 818	Advanced Accounting Ethics	3

- NOTE: All the required courses above can be replaced by other ACCT 800-level courses with the approval of the graduate advisor if equivalent courses have been taken.

## Culminating Experience (3 units)

Code	Title	Units
ACCT 890	Projects in Ethics and Contemporary Accounting Issues	3

## Electives (12 units)

Code	Title	Units
	Four 800-level Lam Family College of Business Electives (ACCT, BUS, DS, ECON, FIN, HTM, ISYS, IBUS, LABR, MGMT, MKTG) <sup>1</sup>	12

<sup>1</sup> Courses offered by the Accounting department by advisement of graduate major advisor (courses with ACCT prefix). Limitations: Up to 6 units may be upper-division undergraduate Accounting courses (500 level) with prior approval of the graduate major advisor.

### Advancement to Candidacy

Before being considered for advancement to candidacy, the applicant must meet all general University requirements, attend all professional development workshops at orientation, satisfy all prerequisite courses, earn a cumulative and advanced requirements (800 level) Grade Point Average (GPA) of at least 3.0, and complete ACCT 800 and ACCT 801 (or equivalent), and at least 18 units of advanced requirements (800 level) towards the degree.

When requirements have been satisfied, the graduate advisor may recommend to the Dean of the Division of Graduate Studies that the applicant be advanced to candidacy for the degree by filing the Advancement to Candidacy (ATC) form.