Master of Science in Accountancy
BUS 596 - Comprehensive Examination

The MS Accountancy program requires students to pass the written comprehensive exam only if they have not completed the capstone course, Accounting 595, in the last or second to last quarter of their graduate studies. The written comprehensive exam will be offered three times every year. Usually, it will be given in a four-hour session on the Friday of the fourth week of the Fall, Winter, and Spring quarters. A student may take the comprehensive exam a maximum of three times. Students should contact the Advisement Center for the date, time, and location of the comprehensive exam.

Eligibility

To be eligible to take the comprehensive examination, the student must satisfy all of the following requirements:

- Student has successfully completed his/her program of study or currently be enrolled in his/her last quarter of coursework,
- Student has advanced to Candidacy (G3),
- Student has a GPA of 3.0 or higher,
- Student has no outstanding incomplete grades,
- Student has a minimum C grade in all courses,
- Student is not on academic/disciplinary probation.

Registration Procedure

To take the comprehensive exam, students must register for BUS 596 by the add deadline for each quarter.

Content of Comprehensive Examination

The exam is composed of five comprehensive questions covering the following competency areas:

1. Management Accounting
2. Accounting Information Systems
3. Financial Accounting
4. Auditing
5. International Accounting

Questions are prepared and graded by the faculty of the required courses in the MS Accountancy program. The four-hour comprehensive examination is designed to integrate and focus knowledge gained from courses and professional reading. Questions asked reflect broad educational experiences and encourages the student to integrate knowledge. Examination questions are not course-specific or instructor specific.
**Comprehensive Examination Format**

Graduate Programs Office will secure the use of computer labs for the exam offerings. Students prepare their answers to the examination questions using word processors available in the computer labs. Students with disabilities who desire reasonable accommodations should contact the CSULA Office for Students with Disabilities (SA), Tel.: (323) 343-3140.

Graduate Programs Office will create a table of random numbers and assign each candidate a number. Each student will then record this number at the top of the exam answer. The faculty grading the exam will only see the number and the answer and will not know who the student is. This will allow for blind grading.

**Evaluation**

Students are required to answer five questions. All responses are evaluated on a pass – fail basis. Students who receive a passing grade on at lease three of the questions pass the exam.

**Failure**

Students may enroll in BUS 596 and attempt to pass the examination a maximum of three (3) times.

**Appeals**

A student may appeal any aspect of the examining procedure and grade. Such an appeal should be given with an exploration of the matter with the Director of Graduate Programs. Intention to file such an appeal should be given as quickly and in no case later than two weeks from the occurrence of the event on which the appeal is based.

**Guidelines for Grading Comprehensive Exams**

The faculty of Accounting Department will be responsible for having the exam questions graded. The grading of the exam shall be done anonymously. Names of students will not be revealed to the faculty members who grade the exam.