A Master of Science degree in accountancy from Cal State L.A.’s College of Business and Economics provides a choice among numerous career paths in private industry, public accounting, and government. The possibilities include:

- general management
- internal auditing
- public accounting
- managerial and cost accounting
- tax accounting
- government accounting

Graduates of the program are prepared to successfully complete the professional examinations for certification in their selected area such as: Certified Public Accountant, Certified Management Accountant, and Certified Internal Auditor. With the adoption of the “150-hour” education requirement for CPA certification, a master’s degree in accountancy will become even more relevant.

Many of the most successful business leaders in the United States—and the world—were trained as accountants. Accounting truly is the language of business and is one of the best fields of study to advance your career.

The College of Business and Economics is nationally ranked by U.S. News & World Report and is fully accredited by AACSB International, a testament to the quality, practicality and rigor of its curriculum.

### The M.S. in Accountancy Curriculum

The curriculum contains four parts: Foundations of Business courses (prerequisites—16 units), Foundations of Accounting courses (prerequisites—20 units), Required Core courses (24 units), and Option courses (21 units). Applicants who earned a bachelor’s degree in a field other than accounting are required to complete the prerequisites Foundations of Business and Foundations of Accounting courses. This can be accomplished in one year or less. Evaluation of previous course work for prerequisites is done at the discretion of the college. All students, irrespective of background, must also demonstrate competence in writing skills by passing the Writing Proficiency Examination (WPE) upon enrollment at Cal State L.A.

Please refer to the University Catalog (or its online version) for complete course descriptions.

#### Foundations of Business (Prerequisites: 16 units)

- **CS 100** Business Computer Systems (4)
- **ECON 209** Applied Business and Economic Statistics I (4)
- **ECON 501** Quantitative Methods for Business Decision-Making (4)
- **FIN 205** Legal and Regulatory Environment of Business I (4)
- **FIN 500** Business Finance and Law (4)
- **BUS 305** Business Communications (4)

#### Foundations of Accounting (Prerequisites: 20 units)

- **ACCT 320** Financial and Managerial Accounting (4)
- **ACCT 320AB** Intermediate Financial Accounting and Reporting I and II (4, 4)
- **ACCT 321** Taxation of Individuals (4)
- **ACCT 322** Cost Accounting (4)

#### The Program

**Required Core: 24 units**

The required core courses in accounting cover advanced concepts and theories in the field of accounting that prepare students for upper management and executive level positions.

- **ACCT 520** Seminar: Managerial Accounting Theory (4)
- **ACCT 524A** Accounting Information Systems (4)
- **ACCT 524B** Auditing (4)
- **ACCT 525** Seminar: International Accounting (4)
- **ACCT 526** Seminar: Financial Accounting Theory (4)
- **ACCT 595** Case Studies in Accounting (4)

#### Option Courses: 21 units

Comprehensive Examination (BUS 596)*

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 521</td>
<td>Financial and Public Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 521A</td>
<td>Taxation of Corporations and Partnerships</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 522</td>
<td>Seminar: Current Topics in Financial Reporting</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 523</td>
<td>Seminar: Public Accounting</td>
<td>4</td>
</tr>
</tbody>
</table>

Total: 45 units

* Students who take ACCT 595 in the quarter that they complete all course work in the program are exempt from taking the comprehensive examination.

Students who have taken ACCT 424A, ACCT 424B, and ACCT 495, or equivalent before entering the M.S. Accountancy program are exempt from ACCT 524A, ACCT 524B, and ACCT 595. These students must complete an additional 12 units of 500 level courses selected with adviser approval from the option courses.

#### M.S. in Accountancy Options

**Required: 21 units**

Cal State L.A.’s M.S. in Accountancy degree allows students to select one of the following three options:

- **Accounting Information Systems**
- **Financial and Public Accounting**
- **Managerial and Cost Accounting**

#### Accounting Information Systems Option

Select 21 units from the following:

- **CS 504** Information Systems (4)
- **CS 527** Seminar: Decision Support Systems (4)
- **CS 528** Current Problems in Computer Information Systems (4)
- **Prerequisite: CS 504**
- **CS 543** Database Systems (4)
- **CS 546** Seminar: Computer Networks (4)
- **Prerequisite: CS 484 or 585**
- **CS 583** Information Systems Consulting (4)
- **CS 584** Seminar: Controlling and Auditing Systems (4)
- **CS 585** Communication and Information Services (4)
- **Prerequisite: CS 504**

**ACCT 523**: Seminar: Public Accounting (4)

**ACCT 530**: Seminar: Advanced Cost and Managerial Accounting (4)

**FIN 530**: Seminar: Business Finance (4)

**FIN 533**: Seminar: International Finance (4)

**FIN 598**: Graduate Directed Study (1-2)

**BUS 597**: Graduate Research (1)

### Note: Students who have passed ACCT 421A may not take ACCT 521A.

### Managerial and Cost Accounting Option

Select 21 units from the following:

- **ACCT 521A**: Taxation of Corporations and Partnerships (4)
- **ACCT 530**: Seminar: Advanced Cost and Managerial Accounting (4)
- **ACCT 585**: Seminar: Tax Theory and Business Applications (4)
- **ACCT 587**: Seminar: Taxation of Corporations and Shareholders (4)
- **CS 527**: Seminar: Decision Support Systems (4)
- **MGMT 576**: Seminar: Managing Health Care Organizations (4)
- **MGMT 577**: Seminar: International Business Management (4)
- **MGMT 598**: Graduate Directed Study (1-2)
- **BUS 597**: Graduate Research (1)

### Financial and Public Accounting Option

Select 21 units from the following:

- **ACCT 521A**: Taxation of Corporations and Partnerships (4)
- **ACCT 522**: Seminar: Current Topics in Financial Reporting (4)
- **ACCT 523**: Seminar: Public Accounting (4)
Admission Process

Admission to the M.S. Accountancy program (and all of the other graduate programs in the College of Business and Economics) is a two-step process. Students must first be admitted to the University and then must satisfy the College of Business and Economics' requirements for admission to the graduate programs.

For admission to the University, applicants must have:

- A high school diploma or its equivalent
- A grade point average (GPA) of at least 2.5 (4.0=A) in most recent 90 quarter units at a school (school district) accredited by the Western Association of Schools and Colleges
- A minimum GMAT (or GRE) score of 500
- A baccalaureate from an accredited institution, or an equivalent academic preparation as determined by Admissions or appropriate campus authority.
- Two copies of official transcripts, which must include verification of the bachelor’s degree.
- A Test of English as a Foreign Language (TOEFL) score of at least 213 (computer version) or 550 (paper version) for those applicants who earned a bachelor’s degree at a school where English was not the principal language of instruction.

For additional information about admission to the University, applicants should contact Admissions at (323) 343-3901 or e-mail admission@calstatela.edu.

In addition to University admission requirements, applicants to graduate programs in the College of Business and Economics must submit the following:

- A separate graduate program application to the College of Business and Economics. For the Graduate Program application, please go to the web page at http://cbe.calstatela.edu/GradProg/admiss.php
- A minimum Graduate Management Admission Test (GMAT) score of 500 is required. Applications for the GMAT may be obtained directly from the Graduate Management Admission Council (www.mba.com).
- A Test of English as a Foreign Language (TOEFL) score of at least 213 (computer version) or 550 (paper version) for those applicants who earned a bachelor’s degree at a school where English was not the principal language of instruction.

For additional information about admission to CSULA, submit your complete application package to the College of Business and Economics Advisement Center by mail (see contact information) below. The list of documents needed in the package includes:

- Official transcript(s) from all universities attended
- Entry essay (questions found in the Graduate Program application)
- Three recommendation forms/letters (from previous professors or supervisors)
- Resume

Please indicate the quarter you are applying for in all documents that you submit.

Please Note:

- Applicants with an incomplete application package will NOT be admitted.
- Applicants without a GMAT Score will NOT be permitted to take graduate-level courses.

Application Filing Periods

For the latest information about admission deadlines for the Graduate Program, please refer to the Cal State L.A. web page at www.calstatela.edu/univ/admiss/deadlines.php for the quarter you wish to start. Check the web page at www.calstatela.edu/univ/admiss/deadlines.php for the application deadlines. Make sure you meet the minimum requirements, i.e. GPA 2.5 and TOEFL 550, if you are an international applicant.

Entry essay (questions found in the Graduate Program application)

Three recommendation forms/letters (from previous professors or supervisors)

Resume

Official GMAT score (College Code 4399)

Please indicate the quarter you are applying for in all documents that you submit.

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Student Self Checklist

Apply at CSU Mentor at www.csumentor.edu for the quarter you wish to start. Check the web page at www.calstatela.edu/univ/admiss/deadlines.php for the application deadlines. Make sure you meet the minimum requirements, i.e. GPA 2.5 and TOEFL 550, if you are an international applicant.

Once you have finished the online process for CSULA, submit your complete application package to the College of Business and Economics Advisement Center by mail (see contact information) below. The list of documents needed in the package includes:

- Official transcript(s) from all universities attended
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Contact Information:

General Information:
(323) 343-5156
Fax: (323) 343-5480
http://cbe.calstatela.edu

CALIFORNIA STATE UNIVERSITY, LOS ANGELES
College of Business and Economics
Advisement Center–Graduate Programs, SH256B
5151 State University Drive
Los Angeles, CA 90032-8120

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Cost

For fee information, please refer to CSULA University web page at www.calstatela.edu/univ/sfinserv/feepay.php for the latest information.

International (visa) Students

International (visa) applicants seeking entry into the United States on the basis of acceptance by Cal State L.A. must file a special international student application (available from the Admissions and University Outreach Office), in addition to the College of Business and Economics application, at least six months before the quarter they wish to begin their studies. For assistance in resolving admission problems and complying with regulations governing the entry of international students, applicants should contact International Student Services, (323) 343-3170.

For the International Application, please go to the web page at www.csumentor.edu/admissionapp/intl_apply.asp

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