

Master of Science in Accountancy: Financial Reporting Specialization



SAN DIEGO STATE
UNIVERSITY

CHARLES W. LAMDEN
SCHOOL OF ACCOUNTANCY

Overview

The MSA-Financial Reporting Specialization (FRS) provides students with an academic curriculum that focuses on enhancing the quality of information for business decision-making, with an emphasis on developing the communication and problem-solving skills to responsibly contribute to financial reporting processes. MSA-FRS students develop a framework for financial reporting grounded in the principles of measurement, disclosure, control, and assurance. Students also have the flexibility to explore topics such as financial statement analysis, accounting theory and research, accounting information systems, corporate finance, and assurance services that transcend traditional financial statement audits. The MSA-FRS is designed primarily for students interested in pursuing financial reporting careers in assurance services and corporate industry, but is flexible enough to allow students to customize their graduate accounting coursework to meet specific career objectives. The MSA Program curriculum meets the accounting education requirements for the Certified Public Accountant (CPA) exam in California, and can also be customized to prepare students for the Certified Management Accountant (CMA) and Chartered Financial Analyst (CFA) exams.

Core Business Prerequisite Courses

Core business prerequisites that have not been met prior to enrolling in the MSA program are expected to be satisfied by completing graduate courses at SDSU.

BA 623: Statistical Analysis (undergraduate equivalent: statistical analysis for business)

BA 624: Organizational Behavior and Leadership (undergraduate equivalent: management and organizational Behavior)

BA 625: Financial and Management Accounting (undergraduate equivalent: financial and managerial accounting)

BA 626: Business Economics (undergraduate equivalent: microeconomics and macroeconomics)

BA 629: Financial Management (undergraduate equivalent: fundamentals of finance)

Note: Students with an undergraduate degree in business will have likely satisfied this entire set of prerequisites.

Completion of these courses will not count toward the MSA degree. See the Graduate Bulletin for course descriptions.

Accountancy Core Courses

Accountancy core courses that have not been completed prior to enrolling in the MSA program must be completed as part of the MSA degree.

ACCTG 620: Financial Measurement and Reporting (equivalent non-MSA course: intermediate accounting)

ACCTG 621: Accounting Information Systems

ACCTG 624: Tax for Managers (equivalent non-MSA course: taxation for business entities)

ACCTG 625: Managerial and Financial Reporting and Analysis (equivalent non-MSA course: cost accounting)

ACCTG 626: Assurance and Auditing Services (equivalent non-MSA course: auditing)

Note: Students with an undergraduate degree in accounting will have likely completed equivalent courses. Equivalent courses completed prior to enrolling in the MSA program will be waived or replaced with appropriate elective courses as needed. See the Graduate Bulletin for course descriptions. Only three core accountancy courses (9 units) may be included as part of the MSA program of study.

Example Programs of Study^{1, 2}

The MSA program requires students complete at least ten courses (i.e., a minimum of 30 semester units) beyond the core business prerequisites. The following are example Programs of Study (POS) for MSA-FRS students. The sets of courses are not exhaustive and other course may be taken depending on students' individual needs with MSA Adviser approval. Official Programs of Study (POS) are determined by an MSA Adviser based on students' goals. Students must meet with an MSA Adviser prior to enrolling in any courses. See the Graduate Bulletin for course prerequisites and additional course information.

Sample POS: Non-Accounting Undergraduate Major

Practice Area: Public Accounting Audit

<u>Course No.</u>	<u>Course Title</u>	<u>Units</u>	<u>Semester Offered</u>
ACCTG 620*	Financial Measurement and Reporting	3	Fall/Spring
ACCTG 621*	Accounting Information Systems	3	Fall/Spring
ACCTG 624*	Tax for Managers	3	Fall/Spring
ACCTG 625*	Managerial and Financial Reporting and Analysis	3	Spring
ACCTG 626*	Assurance and Auditing Services	3	Fall/Spring
ACCTG 501	Advanced Financial Accounting	3	Fall/Spring
ACCTG 630	Ethics in Accounting	3	Fall/Spring/Summer
ACCTG 660	Seminar in Accounting Theory	3	Spring
ACCTG 663	Financial Statement Analysis	3	Fall/Spring/Summer
ACCTG 670	Seminar in Assurance Services	3	Fall
ACCTG 673	Accounting Information Systems Development	3	Fall/Spring
ACCTG 790	Case Studies in Accounting Practice (required capstone)	<u>3</u>	Fall/Spring
Total units		36	

Sample POS: Accounting Undergraduate Major

Practice Area: Public Accounting Audit

<u>Course No.</u>	<u>Course Title</u>	<u>Units</u>	<u>Semester Offered</u>
ACCTG 505	Fraud Examination	3	Spring
ACCTG 522	International Financial Reporting Standards	3	Fall/Spring
ACCTG 630	Ethics in Accounting	3	Fall/Spring/Summer
ACCTG 657	Seminar in Accounting for Income Taxes	3	Spring
ACCTG 660	Seminar in Accounting Theory	3	Spring
ACCTG 663	Financial Statement Analysis	3	Fall/Spring/Summer
ACCTG 670	Seminar in Assurance Services	3	Fall
ACCTG 673	Accounting Information Systems Development	3	Fall/Spring
FIN 652	Seminar in Security Analysis and Portfolio Management	3	Fall/Spring
ACCTG 790	Case Studies in Accounting Practice (required capstone)	<u>3</u>	Fall/Spring
Total units		30	

¹ A minimum of 12 units of accountancy courses must be numbered 650 or higher, including the ACCTG 790.

² A maximum of 9 units of 500 level courses may be included in a POS.

* Equivalent courses completed prior to enrolling in the MSA program will be waived and/or replaced with appropriate elective courses as needed.

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