

# ACCOUNTING

College of Business Administration and Public Policy  
Department of Accounting, Finance and Economics

## Program Description

The Master of Science in Accounting program is tailored for accounting undergraduates who seek advanced study in accounting and prepare themselves for the professional field of accounting. Students can expect this program to fulfill the 30 units of accounting related subjects education requirement for the CPA licensure, in addition to their undergraduate degree in accounting.

## Academic Advisement

Master of Science in Accounting students seeking advisement must contact CBAPP Graduate and Professional Programs office. The office is open Monday through Friday from 9 am to 6 pm.

Office: IL 3500  
Phone: (310) 243-3646  
Email: busgrad@csudh.edu

## Preparation

Master of Science in Accounting students are in high demand for positions within the professional accounting fields. Graduates of the program can expect to be eligible for the Certified Public Accountant (CPA) licensure pending meeting all requirements. CPA licensure will provide credibility and distinguish graduates of the MS in Accounting program from other accounting professionals.

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 the CSU 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 (e.g., social security number or tax payer identification number) or successfully passing a criminal background check. Students are responsible for determining whether they can meet licensure or credentialing requirements. The CSU will not refund tuition, fees, or any associated costs, to students who determine subsequent to admission that they cannot meet licensure or credentialing requirements.

The California State University has not determined whether its programs meet other states' educational or professional requirements for licensure and certification. Students enrolled in a California State University program who are planning to pursue licensure or certification in other states are responsible for determining whether they will meet their state's requirements for licensure or certification. This disclosure is made pursuant to 34 CFR §668.43(a)(5)(v)(C).

Betty Vu, Assistant Dean of Graduate Programs

Jose N. Martinez, Department Chair

Cenap Ilter, Ph.D.

Li-Lin Liu, Ph.D., CPA

Harun Rashid, Ph.D.

Meghna Singhvi, Ph.D.

Hak Joon Song, Ph.D., CPA

Sheng Yi, Ph.D.

Zubair Zuven, Ph.D.

## Courses

### ACC 502. Advance Cost Management and Related Accounting. (3 Units)

Prerequisite: ACC 230 or equivalent. Application of functional accounting in contemporary business. Decision making through the integrated use of financial accounting (reporting to outside interests) and managerial accounting (accounting information for internal decision making) including relevant income tax consequences. Case analysis oral/written presentation and computer usage required.

Offered Infrequent

### ACC 510. Research of Accounting Principles. (3 Units)

Develops a student's ability to conduct accounting research employing the FASB Codification of U.S. GAAP, U.S. tax laws, international auditing and governmental standards and guidance. Research will culminate in written reports on accounting issues. Restricted to majors.

Offered Fall

### ACC 520. Accounting Ethics and Corporate Social Responsibility. (3 Units)

Examines the ethical responsibilities of accounting professionals by utilizing various authoritative codes of conduct, professional standards and applied ethical theory. This course also examines the concept of corporate social responsibility by analyzing complex CSR-related issues. Restricted to majors.

Offered Fall

### ACC 530. Forensic Accounting and Cybersecurity for Accounting MS Program. (3 Units)

Explores the forensic accountant's role in today's economy. Topics covered include fraud detection and investigation techniques, cybersecurity, valuation of closely held businesses, lost profits analyses, types of litigation support services, and legal concepts governing expert witness testimony.

Offered Fall, Spring

### ACC 540. Advanced Accounting. (3 Units)

Concepts and principles of partnerships, business combination, accounting for multinational enterprises, and introduction to governmental and nonprofit accounting

Offered Fall, Spring

### ACC 550. Advanced Auditing for Accounting MS Program. (3 Units)

Masters-level course designed to enhance students' understanding of the following: (1) fundamental auditing concepts, (2) the application of auditing standards to real-world cases, (3) a risk-management approach to handling client acceptance and continuance issues, and (4) ethical issues faced by auditors.

Offered Fall, Spring

### ACC 560. Accounting Information Systems and Associated Internal Control Frameworks. (3 Units)

Master-level course with focus on both conceptual models and physical implementation of accounting information systems.

Offered Fall, Spring

**ACC 570. Financial Statement Analysis and Valuation. (3 Units)**

Course designed to prepare students to interpret and analyze financial statements in greater depth for tasks such as credit and security analyses, lending and investment decisions, and other decisions that rely on financial data from the perspective of financial statement users.  
Offered Fall, Spring

**ACC 580. Strategic Tax Planning. (3 Units)**

Provides a comprehensive understanding of tax-planning framework as it relates to business transactions of all parties, considerations of implicit and explicit taxes as well as considerations of various costs and nontax issues of business entities.  
Offered Fall, Spring

**ACC 590. Advanced Capstone Governmental and Non-Profit Accounting. (3 Units)**

Prerequisite: ACC 540 is required. Capstone course that covers Governmental and Non-Profit Accounting, which includes the nature of fund accounting systems used by governments and nonprofit entities.  
Restricted to majors.  
Offered Fall, Spring

**ACC 595. Selected Topics in Accounting. (3 Units)**

Prerequisites: Graduate standing and ACC 502. Intensive study of a specialized area of Accounting on a selected topic of particular interest to faculty and students. Three hours of seminar per week. Specific topic listed in class schedule. Repeatable course.  
Offered Infrequent