**MS Accounting**

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http://mba.calpoly.edu/  

**General Characteristics**  
The MS Accounting program is a one-year academic course of study designed to prepare students for careers that require employees to be licensed as a Certified Public Accountant (CPA). This includes careers with international public accounting firms, regional and local CPA firms, industry and government. Students may select a specialization in financial accounting or taxation. The program is designed to meet the CPA eligibility requirements in the state of California effective January 2014.

All students are required to pass a comprehensive examination which is normally given during the final quarter of the program.

**Tuition and Fees**  
The MS Accounting program is offered through Continuing Education and University Outreach. As such, the program carries a separate tuition and fee schedule available in the Office of the Associate Dean, Orfalea College of Business.

**Admission/Acceptance Requirements**  
Acceptance to the program is based upon an applicant’s:

- submission of an application for graduate admission via www.csumentor.edu,
- successful completion of an accredited undergraduate program of study
  - Tax Specialization: a minimum of (i) one (1) course in federal taxation and (ii) eight (8) quarter units in accounting or two (2) years of equivalent experience in accounting,
  - Financial Accounting Specialization: (i) eight (8) quarter units of lower division and (ii) twenty-eight (28) quarter units of upper division accounting courses,
- prior academic performance with particular emphasis placed on performance during the last 90 graded quarter units completed prior to application (or equivalent), and
- achievement on the Graduate Management Admission Test (GMAT).

**MS Accounting, Specialization in TAX**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSB 529</td>
<td>Effective Communication Skills for Managers</td>
<td>4</td>
</tr>
<tr>
<td>GSA 536</td>
<td>Taxation of Trusts, Estates, and Transfer Taxes</td>
<td>4</td>
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<tr>
<td>GSA 537</td>
<td>State and Local Taxation</td>
<td>4</td>
</tr>
<tr>
<td>GSA 538</td>
<td>Current Developments in Taxation</td>
<td>4</td>
</tr>
<tr>
<td>GSA 539</td>
<td>Internship</td>
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<tr>
<td>GSA 546</td>
<td>Tax Research and Administrative Procedures</td>
<td>4</td>
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<tr>
<td>GSA 548</td>
<td>Advanced Individual Taxation and Tax Planning</td>
<td>4</td>
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<tr>
<td>GSA 549</td>
<td>Advanced Taxation of Flow-through Entities</td>
<td>4</td>
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<tr>
<td>GSA 550</td>
<td>Advanced Corporate Taxation</td>
<td>4</td>
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<tr>
<td>GSA 551</td>
<td>International Taxation</td>
<td>4</td>
</tr>
<tr>
<td>BUS 417</td>
<td>Taxation of Corporations and Partnerships</td>
<td>4</td>
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**Graduates Are Prepared To:**

- Research tax literature to identify potential solutions to tax issues.
- Analyze and solve tax compliance issues through the application of critical-thinking skills.
- Communicate complex tax information and solutions orally and in writing to support decision-making.
- Prepare state and federal tax returns for individuals and business entities.
- Recognize and apply ethical and professional responsibility concepts in tax practice.

**Structure**

The 45/49-quarter-unit taxation specialization begins with a three-week intensive session in the summer immediately preceding the fall quarter and continues through the spring quarter of the following year. The program requires an internship during the winter quarter.

**MS Accounting, Specialization in FINANCIAL ACCOUNTING**

<table>
<thead>
<tr>
<th>Course Code</th>
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<th>Units</th>
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</thead>
<tbody>
<tr>
<td>GSB 529</td>
<td>Effective Communication Skills for Managers</td>
<td>4</td>
</tr>
<tr>
<td>GSA 540</td>
<td>Taxation of Corporations and Partnership</td>
<td>4</td>
</tr>
<tr>
<td>GSA 541</td>
<td>Advanced Financial Reporting Issues I</td>
<td>4</td>
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<tr>
<td>GSA 543</td>
<td>Advanced Financial Reporting Issues II</td>
<td>5</td>
</tr>
<tr>
<td>GSA 544</td>
<td>Advanced Enterprise Wide Business Processes</td>
<td>4</td>
</tr>
<tr>
<td>GSA 545</td>
<td>Applied Research and Communications</td>
<td>4</td>
</tr>
</tbody>
</table>

1 Students who, prior to admission to the program have not successfully completed BUS 417 at Cal Poly (or an identical course elsewhere) will be required to take BUS 417 as a part of this degree program.
GSA 552 Fraud Auditing and Examination .......... 4
GSA 553 International Accounting.................... 4
GSA 554 Advanced Spreadsheet Modeling for
   Accounting ........................................... 4
GSA 555 Accounting Database Modeling and
   Analysis .............................................. 4
GSA 556 Financial Statement Analysis and
   Valuation ............................................. 4

   45

Graduates Are Prepared To:
• Demonstrate the ability to use databases and develop
  advanced spreadsheets to analyze financial and
  auditing information.
• Demonstrate the ability to understand database
  structures that are the foundation of accounting
  information systems.
• Demonstrate the ability to document business
  processes, perform risk assessment of these processes,
  and evaluate the internal controls (including IT
  controls) that apply to these processes.
• Communicate the results of research into accounting,
  taxation, and financial reporting.
• Analyze financial statement data and conduct business
  valuations.
• Recognize and apply ethical and fraud-related
  concepts in accounting and financial reporting.
• Research issues related to accounting standards
  including international financial reporting standards.

Structure
The 45-quarter-unit financial accounting specialization
begins in the fall quarter and continues through the spring
quarter of the following year.