

# MS IN ACCOUNTANCY

Total units required for MS/ACCY: 30

## Program Description

The MS/ACCY program is offered through collaboration between the College of Business Administration and the College of Continuing Education. The degree is offered by the College of Business Administration and administered through the College of Continuing Education.

The MS/ACCY program was developed in response to new developments in the accounting and business worlds. Increasingly, accountants who hold undergraduate degrees in accounting seek advanced degrees as the complexity of the accounting field increases. Accounting professionals are involved with an ever-widening range of careers including public accounting, corporate accounting, income tax accounting, not-for-profit accounting, and government accounting. Significant changes in the regulatory climate, including the Sarbanes-Oxley Act, have increased the need for graduate level education. One result is a heightened interest in forensic accounting, fraud detection, and information system security. The 150 credit-hour education requirement established by the American Institute of Certified Public Accountants (AICPA) also has significantly increased the demand for graduate education in accounting. The MS/ACCY program helps to qualify students to sit for professional accounting examinations that lead to credentials such as the CPA (Certified Public Accountant) and the CMA (Certified Management Accountant) designations. The MS/ACCY program uses an online platform to deliver a completely web-based degree. The MS/ACCY courses are only available through the College of Continuing Education

## Admission Requirements

For students who have taken the GMAT, the five Admission Criteria are as follows:

1. Index #1 of 1050 or Index #2 of 1100 (see description below) AND
2. Minimum Total GMAT score of 500 AND
3. Minimum GMAT Quantitative percentile of 30 AND
4. Minimum GMAT Verbal percentile of 30 AND
5. Minimum 2.5 overall undergraduate GPA.

**Index #1** - (index = (GPA x 200) + GMAT score). An index of 1050 is required using the overall undergraduate GPA.

**Index #2** - (index = (GPA x 200) + GMAT score). An index of 1100 is required using the last 60 semester units (last 90 quarter units) undergraduate GPA.

**Example:** [3.0 GPA x 200] + 500 GMAT Score = 1100

For students who have not taken the GMAT, the Admission Criteria are as follows:

If the applicant has passed all four parts of the Certified Public Accountant examination but has not taken the GMAT, then a 500 GMAT score will be used to calculate admission indices #1 and #2. If the applicant has taken the LSAT but has not taken the GMAT, then the LSAT equivalent GMAT score will be used to calculate the admission indices #1 and #2. Actual GMAT scores take precedence over imputed GMAT

scores as admission criteria for the CBA graduate business programs. LSAT minimum score of 150.

1. Index #1 of 1050 (see description above) OR
2. Index #2 of 1100 (see description above) AND
3. Minimum 2.5 overall undergraduate GPA.

The proof for passing the CPA exam must be evidenced by one of the following:

1. Unlicensed applicants must supply a copy of their CPA exam grade report sent by the State Board of Accountancy or
2. Licensed applicants must supply a copy of their CPA license.

## Deadlines

Please see the CBA Web site for current admission deadlines: <http://www.cba.csus.edu/graduate/ACCY> (<http://www.cba.csus.edu/graduate/ACCY/>)

## Application Procedures

All prospective graduate students must file the following documents as noted below:

1. **To the Sacramento State Office of Graduate Studies, submit the following:**
  - a. Online CSU Graduate Application: (<https://www2.calstate.edu/apply/graduate>) (<https://www2.calstate.edu/apply/graduate/>)
  - b. Application Fee (paid on-line when you file your application).
  - c. One (1) Set of Official Transcripts, from all colleges and universities previously attended.
2. **Submit the following supplemental application:**
  - a. **One (1)** set of official transcripts<sup>1</sup>
  - b. Results from GMAT, LSAT or CPA scores
  - c. Recommendation Form Waiver
  - d. **Two (2)** Recommendation Forms
  - e. Current Resume.

Mail all of the above documents to the following address:

Graduate Business Advising Center (GBAC)  
Tahoe Hall, 1037  
College of Business Administration  
CSU, Sacramento  
6000 J Street  
Sacramento, CA 95819-6088  
Phone: (916) 278-6772  
FAX: (916) 278-4233  
Email: [cba-gbac@saclink.csus.edu](mailto:cba-gbac@saclink.csus.edu)

<sup>1</sup> If you attend Sacramento State, you must request an official transcript. We cannot obtain one on your behalf. You may order transcripts from the Office of the University Registrar at their Web site: [www.csus.edu/gradstudies/forms/index](http://www.csus.edu/gradstudies/forms/index) (<http://www.csus.edu/gradstudies/forms/>). If you attended additional schools besides Sacramento State, you must obtain official transcripts from those institutions, this includes community and junior colleges.

**Please Note: Applications are not considered complete and will not be reviewed** unless you complete all the steps as directed. You must

submit official transcripts from ALL colleges and universities previously attended. Submission of official transcripts and test scores must be received no later than the application deadline.

## International Students

International students will **not** be issued an F-1 student visa for this program as it is a completely online program. You may apply but you will not be issued a student visa to come to the United States. All materials, inclusive of TOEFL scores, must be turned into the Office of Graduate Studies. To ensure consideration, international students should submit their material to the International Admissions Office one month prior to the above CBA application deadlines.

## TOEFL

The University requires a minimum TOEFL score of 550 (paper based), 80 (internet based), or 213 (computer based).

To understand the guidelines for your country please go to <http://www.csus.edu/gradstudies/futurestudents/applicantswithforeigndocuments/index.html> (<http://www.csus.edu/gradstudies/futurestudents/applicantswithforeigndocuments/>). Click on your country for detailed information.

California State University, Sacramento interprets "where English was the principal language of instruction" to mean that a school is located in a country where English is the native language (the daily medium of communication of the majority of the residents is English), and that the student received academic instruction in all subjects (except foreign language courses) at all levels of education in English.

## Minimum Units and Grade Requirements for the Degree

Total units required for MS/ACCY: 30 (excluding foundation courses)  
Minimum Cumulative GPA: 3.0. The minimum acceptable grade for any graduate business course is "C." No more than two (2) courses with a grade of "C" will be counted for satisfaction of graduate program requirements.

## Advancement to Candidacy


A student's program requirements are governed by the catalog in effect at the time one is accepted into and begins graduate school or by the catalog in effect at the time advancement to candidacy is approved.

Prior to enrolling in Culminating Requirements, a student must advance to candidacy. Initiation of advancement procedures is the responsibility of the student. The application to advance must be filed no later than the semester prior to enrollment in culminating experience requirement.

Eligibility to advance to candidacy requires satisfactory scholastic achievement, presentation of a plan of graduate study, and demonstration of writing proficiency. A classified graduate student in Business Administration may apply to the Graduate Business Advising Center (GBAC) for advancement to candidacy for the Master's degree after s/he has completed at least 12 units of the program requirements beyond the Foundation requirements. Students with a GPA deficiency or who have not fulfilled the Writing Placement for Graduate Students Requirement (WPG) cannot advance to candidacy.

## Program Requirements

Code	Title	Units
<b>Program Requirements (27 Units)</b>		
ACCY 250	Financial Reporting I	3
ACCY 260	Financial Reporting II	3

ACCY 261	Cost Analysis and Control 	3
ACCY 262	Auditing	3
ACCY 263	Governmental and Non-Profit Accounting	3
ACCY 264	Taxation of Business Entities	3
ACCY 265	Advanced Accounting Information Systems Analysis and Controls	3
ACCY 266	Business Environment and Concepts	3
ACCY 269	Taxation of Individuals	3
<b>Culminating Experience (3 Units)</b>		
ACCY 501	Culminating Experience Project in Accounting and Ethics	3
<b>Total Units</b>		<b>30</b>