

Master of Science in Accountancy

The Master of Science in Accountancy (MSA) prepares students for a wide range of employment opportunities in public accounting, industry, finance, government and nonprofit organizations, and higher education. The program is designed to prepare graduates who 1) possess knowledge and skills in professional accounting, 2) can successfully pursue professional certifications (e.g., CPA, CMA, CIA), 3) are capable of becoming leaders who exhibit high standards of professional ethical conduct, and 4) are interested in pursuing doctoral and research studies.

The Master of Science in Accountancy (MSA) online Option delivers the regular MSA program in an online mode and is offered through the College of Extended and Global Education (<https://cel.csusb.edu/>).

The Master of Science in Accountancy (MSA) 3:2 Option is a variant of the regular MSA program. It provides CSUSB accounting students with an accelerated route to a graduate degree, with simultaneous awarding of both bachelor's and master's degrees. The 3:2 Option allows students to earn graduate credit for several elective courses taken during the junior and senior years, effectively decreasing the summed unit requirement for both degrees. The 3:2 Option provides a seamless process whereby students can progress from undergraduate to graduate status.

Admission to the MSA 3:2 Option is by invitation from the Department of Accounting and Finance.

Student admitted to 3:2 MSA can transfer credits of up to three 5000 level courses, ACCT 5440, ACCT 5360, and ACCT 5390) to graduate program from undergraduate program.

Admission to the MSA program

In addition to the general requirements of the university, specific requirements for admission to classified graduate status are

1. A bachelor's degree from an accredited college or university;
2. Business Aptitude Requirement: Applicants for the MSA must meet one of the following Business Aptitude Requirements listed below:
 - a. Submission of an acceptable score on the Graduate Management Admission Test (GMAT) or Graduate Record Exam (GRE) as determined by the department. The current minimum acceptable GMAT score is 470 (with a minimum of 10% on both the GMAT Verbal and Quantitative percentile rankings). The current minimum acceptable GRE score of 298 (minimum 10% on GRE Verbal Ability and Quantitative Ability percentile rankings); or
 - b. Proof of completion of a degree from an AACSB accredited college or university or Online Accounting Certificate Program (at CSUSB) with a minimum GPA of 3.0; or
 - c. Upon meeting other GMAT or GRE waiver criteria as set by the department.
3. Recent CSUSB accounting graduates who meet admission requirements for the 3:2 Program option may request a GMAT waiver. Contact the MSA Director or department chair for details;
4. Completion of the graduate entrance writing requirement;
5. Academic motivation and personal qualification demonstrated through submission of a 200-250 word statement of reasons for wishing to pursue the M.S. degree in Accountancy at California State University,

San Bernardino, and personal qualifications that will contribute to successful completion of the program;

6. Competence in the following prerequisite courses or their equivalents.

ACCT 2110	Introductory Accounting I	3
ACCT 2120	Introductory Accounting II	3
ACCT 3470	Management Accounting and Ethics in Business	3
ACCT 3720	Intermediate Accounting I	3
ACCT 3730	Intermediate Accounting II	3
ACCT 4260	Introduction to Taxation	3
ACCT 4400	Financial Statement Auditing	3
MGMT 2300	Legal Environment of Organizations	3

NOTE: Competence in the above prerequisite courses may be demonstrated by:

- Formal completion of the course or its equivalents
- Credit by examination
- Waiver based on specialized work experience; must have documentation of work directly related to course to be waived; and must be approved by the MSA Coordinator or department chair. (Students requesting waiver of any prerequisite courses must petition the MSA Director or department chair. Inquiries about a challenge examination or substitution for the upper level writing requirement should be directed to the Dean of Graduate Studies.

Students who meet all entrance requirements except course prerequisites may be admitted to the program in a conditionally classified status until those prerequisite deficiencies are removed, at which time they will be advanced to classified graduate standing in the program. Only fully classified students, however, may enroll in 6000-level courses unless they have written consent from the MSA Director or department chair.

Admission to the MSA 3:2 program

In addition to the general requirements of the university, specific requirements for being invited into the MSA 3:2 Option are:

1. Invitee must be a CSUSB accounting student with at least a junior year academic standing;
2. Invitee must have completed the four course performance review sequence (ACCT 3150, ACCT 3470, ACCT 3720 and ACCT 3730) with an average grade point for the course sequence of 3.0 or higher;
3. Invitee must earn a B (3.0) in the upper-level writing requirement;
4. Invitee's overall CSUSB grade point average (GPA) should be 2.75 or higher.

Students who accept invitation into the MSA 3:2 Option program shall be considered as achieving conditionally classified status and shall get a waiver from the GMAT exam requirement for admission to the MSA degree program. Conditionally classified status will become classified status upon the completion of requirements for the BA in Accounting degree.

Advancement to Candidacy

To be advanced to candidacy, a student must have

1. Achieved classified standing;
2. Completed at least 9 semester units of applicable graduate-level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with the MSA Director or department chair after completion of four 5000-level accounting electives.

Requirements for Graduation

1. A minimum of 33 semester units of acceptable graduate-level work, consistent with the program plan (with a grade point average of 3.0), with at least 24 semester units completed at the university;
2. At least 23 semester units of 5000-6999-level course work;
3. At least 15 semester units of credit taken after advancement to candidacy for the degree;
4. Successful completion of the required core courses and elective option as outlined in the curriculum section;
5. A grade point average of 3.0 ("B") or better in all course work taken after admission to conditionally classified or classified status, and grades of 2.0 ("C") or better in all courses in the program;
6. After advancement to candidacy and completion of all course requirements except the culminating experience and one of MSA required courses, students must complete ACCT 6960 or ACCT 6970.
7. The graduation writing requirement is met upon successful completion of the culminating experience;
8. Any additional general requirements not cited above and listed in the Graduate Degree and Program Requirements (<http://bulletin.csusb.edu/graduate-degree-programs/graduate-degree-program-requirements/>) section of this bulletin.

A "No credit" (NC) designation will be entered on the student's transcript if they fail the culminating experience requirement. Students who do not receive a passing grade on the culminating experience requirement on the first attempt must petition the MSA Director or department chair for permission to retake the culminating experience requirement. Only students who are in classified status, have been advanced to candidacy, have obtained approval of the MSA Director or department chair, and are not on probation may retake the culminating experience requirement.

Degree Requirements (33 units)

(Program Code: ACCY)

Required Course: (18) 18

ACCT 6100	Financial Reporting and Disclosure
ACCT 6150	Controllershship and Professional Ethics
ACCT 6200	Internal Auditing and Management Controls
ACCT 6300	Advanced Tax Topics: Corporate Taxation
ACCT 6420	International Accounting
ACCT 6500	Advanced Financial Reporting Seminar

Elective Courses (12) 12

Minimum of 12 elective units chosen from list below in consultation with the MSA Director or department chair.

ACCT 5200	Forensic Accounting I
ACCT 5360	Corporate and Partnership Taxation
ACCT 5390	Advanced Accounting
ACCT 5410	EDP Auditing and Control

ACCT 5440	Accounting Law, Ethics and Institutions
ACCT 5680	Accounting for Government and Not-for-Profit Organizations
ACCT 5753	Accounting Internship
ACCT 5755	Internship
ACCT 5915	Seminar in Accounting
ACCT 5930	Seminar in Accounting
ACCT 5951	Independent Study
ACCT 5952	Independent Study
ACCT 5953	Content Marketing
ACCT 5955	Independent Study

Culminating Experience: (3) 3

Total Units 33

Graduate-level elective courses offered by other departments within the College of Business and Public Administration require approval of the MSA Director or department chair for course substitution.

Students may not take more than a total of 6 semester units in any combination of College of Business & Public Administration 5953, 5955, 5753, 5755, 5915, 5930, 6753, and 6755 courses. The program may not include more than 9 semester units in transfer credit from other universities. CSUSB will not consider for transfer, credit course work from any institution which will not accept that work in its own advanced degree program.

Culminating Experience (3 units)

Three units taken from the following two options: 3

ACCT 6960	MSA Project
ACCT 6970	MSA Comprehensive Examination

MSA Comprehensive Examination is available at only online MSA Program. If a student from other MSA programs wants to take MSA Comprehensive Examination, the student needs to contact MSA Director or/and Department Chair.