



Master of Accountancy Student Handbook Fall 2015

**San Jose State University
Lucas Graduate School of Business
One Washington Square
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Welcome

Welcome to the Master of Accountancy program at the Lucas College and Graduate School of Business! You are a member of the 24th class in the MSA program and will be joining a group of over 500 students and alumni who have begun their professional careers at SJSU. Please take time to read this handbook and acquaint yourself with MSA coursework, professional certification requirements in California, and SJSU policies.

CRITICAL DATES/DEADLINES

- **Monday, May 18, 2015**- Last day to register for Certificate in Accounting Fundamentals Summer 2015 classes. Contact Catherine Dougherty with questions.
- **August 14, 2015** – Resume workshop. 1:30pm -3pm.
- **August 23, 2015** - First draft of resumes due to Rick Partridge.
- **Tuesday, September 1, 2015**- Last day to drop Fall classes without petition or with a “W” grade.
- **Wednesday, September 9, 2015**– Last day to register for Fall 2015 classes. Contact Catherine Dougherty for course add codes.
- **September 10, 2015** – Final resumes due to Rick Partridge for Meet the Firms resume book.
- **September 10, 2015** - Accounting Job and Internship Fair, sponsored by Career Planning and Placement. Smaller CPA firms, government, non-profit employers present.
- **September 21, 2015** – Meet the Firms Career and Internship Fair, sponsored by Department of Accounting and Finance. Big Four, national and local CPA firms present.
- **November 23, 2015** – Internship forms posted.
- **December 11, 2015** – Internship forms due to MSA director.
- **February TBA** - Candidacy form due to Catherine Dougherty. When candidacy is approved, look for email notification from the Graduate Admissions & Evaluations Program and then apply for graduation. Please make sure SJSU has your current email address.

- **February TBA-** Graduation application due for May graduates.
- **April 8, 2016** - Internship report due to MSA director.
- **May 27, 2016** – Lucas College and Graduate School of Business commencement.
- **June 1, 2016** – Graduation application due for Summer graduates.

Coursework

Prerequisite Courses

The curriculum requires completion of one lower division and five upper division prerequisite courses (3 semester hours or equivalent) within the past five years with an average grade in the courses of “B” or better prior to the start of the program.

The six prerequisite courses are:

- 1) Introductory Financial Accounting (lower division course, gateway to upper division courses 2-6)
- 2) Financial Analysis & Reporting I
- 3) Financial Analysis & Reporting II
- 4) Accounting Information Systems
- 5) Management Accounting & Control Systems
- 6) Tax Factors of Business and Investment Decisions.

Students may be *conditionally admitted* into the program pending completion of the prerequisite courses. One way to fulfill the rest of the prerequisites is to enroll in the Certificate in Accounting Fundamentals at SJSU to complete courses 2-6 with an average of B in the summer preceding Fall enrollment in the MSA program.

MSA Course Requirements

The MSA degree requires completion of 30 semester units of coursework, including six courses required of all students and three elective MSA courses. Electives may be taken from offerings in the MST and/or MBA programs with approval from the

MSA director. Off-campus courses may require additional fees. Students with an undergraduate degree in accounting may substitute electives for up to three of the required courses if an equivalent undergraduate course was completed with a grade of B or better within the last five years.

CERTIFICATE IN ACCOUNTING FUNDAMENTALS SCHEDULE

Summer classes meet from 9am - 1pm unless otherwise noted. Classes normally have Wednesday off unless otherwise noted on course syllabus. Please refer to the Lucas School website for class numbers and locations.

Summer 2015

Course Number/Name	Meeting Time	Instructor	Location
Orientation	May 20	Elizabeth Grace	BBC 032
BUS 220B Financial Reporting & Analysis	May 26 – June 9	Maria Bullen	BBC 108
BUS 220E Financial Reporting and Analysis II	June 11 – June 26	Elizabeth Grace	BBC 107
BUS 220F Management Accounting & Control Systems	June 29 – July 14	Steven He	BBC 107
BUS 220G Tax Factors of Business and Investment Decisions	July 16 – July 31	Thomas Moschetti	BBC 107
BUS 220C Accounting Information Systems	August 3 –August 18	Laura Ingraham	BBC 321

2015/2016 MSA PROGRAM SCHEDULE

Fall 2015 Fall classes are held from 1:30PM - 5:30PM

Course Number/Name	Days	Dates	Instructor
BUS 220J Professional Communications and Relationships	MW	August 24-September 28	Elizabeth Grace
BUS 220D Financial Analysis and Markets	TR	September 24-October 27	Marco Pagani
BUS 220P Taxation of Individuals and Flow-Through Entities	TR	August 20-September 22	Tom Moschetti
BUS 220H Auditing: Concepts and Practice	MW (one F)	October 28-December 2, F November 13	Jian Zhang
BUS 220A Financial Statement Analysis	TR	November 3-December 8	Mallory McWilliams
BUS 220R Software Applications for Accounting	F	August 28-October 30	Esperanza Huerta

Spring 2016

Tentative Schedule. Final Schedule to be announced.

Course Number/Name	Days	Dates	Instructor
BUS 220K Accounting Practicum		January 5- March 27	Elizabeth Grace
BUS 220M Accounting Ethics			Jian Zhang
BUS 220X Business Analysis & Valuation Using Financial Statements			Frank Jones
BUS 220U IT Audit and Internal Controls			TBA
BUS 220I Forensic Accounting			TBA

Online schedules can be found at: <http://www.sjsu.edu/lucasschool/current-msa/schedule1516/index.html>, with links to course descriptions and instructor websites.

PROFESSIONAL INTERNSHIPS

Professional internships play an important role in preparing students for entry into professional accounting. During the 12-week period beginning in early January, students may choose to enroll in BUS220K, Accounting Practicum, to gain experience in corporate accounting, public accounting, or taxation. Students who choose not to pursue an internship or who are ineligible to work in the US will take an approved elective to meet degree requirements.

The role of the University in this process is one of market facilitator, as students are responsible for securing internships. Students are encouraged to register immediately with Sparta Jobs

(<http://www.sjsu.edu/careercenter/students/spartajobs/>) for SJSU job and internship listings. Additionally, the Accounting and Finance Department hosts *Meet the Firms* events in September and February, where students are able to contact numerous public accounting firms in Silicon Valley and interview for both internships and permanent positions concurrently. When an internship is secured, the student must complete all required documentation. Required forms will be distributed to students in November 2015 and must be returned to the MSA Director prior to beginning the internship. If forms are not completed by required deadlines, course credit may not be received for the internship.

Students electing not to complete an internship must notify the MSA Director no later than December 11, 2015 and register in alternative graduate courses. International students must possess an F1 visa and complete two semesters of coursework to qualify for the internship portion of the program. Some H4 students may qualify for internships, but should verify eligibility to work with CIES.

SYLLABI, TEXTBOOK, AND GRADE INFORMATION

Syllabi for each class will be available online on the instructor's website. Students will be responsible for printing the syllabi prior to the start date of each class.

Textbooks are available for purchase at the Spartan Bookstore located in the Student Union or online. Textbooks are arranged by Course Number and are normally available prior to the first day of each class. Each professor will list required textbooks on his/her syllabi posted on Canvas; therefore, it is important to retrieve the syllabus before the first day of class. Please do not substitute an older edition of the text unless allowed by the faculty member, as accounting requirements frequently change making older editions obsolete.

All course grades are posted at mySJSU several days after class completion, depending on faculty grading requirements.

ACADEMIC INFORMATION

Academic Standards

- Graduate students must maintain a 3.0 (“B” average) GPA at all times to be in good academic standing.
- “C” grades are passing grades and may be used on a student’s program of study. However, students must compensate for the “C” grade by earning an “A” in another course in order to maintain a 3.0 GPA.
- If a student falls below the 3.0 standard, they will be placed on academic probation and will be in danger of disqualification from the program and the University. When you are on academic probation, you must achieve at least a 3.0 GPA each subsequent semester that you are on probation or you will be disqualified. You will remain on probation until your cumulative GPA is raised to a 3.0.
- You may not begin steps in the graduation application process unless you are in good academic standing. Not being in good academic standing can delay your graduation date.
- At the discretion of the instructor an “Incomplete” grade may be assigned, although this is extremely rare in the MSA program.

Professional and Class Expectations

Professional behavior is required in the accounting profession and in MSA courses. This means::

- Students should show up in class prepared and on time.
- Please avoid internship interviews during scheduled class time.
- MSA courses are condensed. Students should not miss class unless for a serious and compelling reason with prior instructor approval. Students run the risk of failing the course if class is not attended every day.
- Students are strongly advised not to work while attending this program. SJSU requires graduate students maintain a 3.0 GPA, and working any amount of hours makes it highly likely that grades suffer, students are placed on academic probation, and the degree is jeopardized.

Academic Integrity

Students enrolled in The Lucas Graduate School of Business MSA Program are expected to know and adhere to the highest standards of academic integrity as defined by the Academic Dishonesty policy for San Jose State University (S07-2). http://www.sjsu.edu/studentconduct/docs/Academic_Integrity_Policy_S07-2.pdf

Students will sign the Academic Dishonesty statement at Orientation acknowledging that they will comply with the SJSU Academic Dishonesty policy.

GRADUATION REQUIREMENTS

In order to graduate from the MSA program you must:

- Complete all units with a minimum overall GPA of 3.0. (Note: Grades below C are not acceptable in graduate courses at SJSU and must be repeated. Both grades are included in GPA calculations.)
- Satisfy the Competency in Written English requirement with completion of BUS 220J
- Be admitted to candidacy with an approved program of study. You may not apply to candidacy if on probation. Once candidacy is approved, you must apply for graduation. This is a two-step process (see below) and you must be cognizant of deadline dates or your graduation date may be delayed.
- Satisfy the Comprehensive Project requirement with a successful completion of either BUS 220A – Financial Statement Analysis or BUS 220N - Organizational Behavior, Structure & Strategy.

Paperwork Required to Graduate

Two forms are required:

- The “Departmental Request For Candidacy and Graduate Degree Program” form – Catherine Dougherty will send a reminder about submitting this form the end of December. The due date will be communicated to you at that time. Students will receive notice once candidacy has been approved. Students can then proceed to apply for graduation.
- The “Application for Award of Master’s Degree” form. Note: The Candidacy form must be approved before submitting this award of degree form. The due date for this form will be communicated to you.

Both forms can be found online at: <http://www.sjsu.edu/lucasschool/current-msa/forms/index.html>

ADMINISTRATIVE INFORMATION

Registration

Students must register for classes online via MySJSU. For tutorials on MySJSU, please visit: http://my.sjsu.edu/students/student_tutorials/index.html

This website will give you detailed information on: adding classes; paying with credit card, ATM card, or eCheck; viewing posted grades; viewing accounts; enrolling in a payment plan.

For help with STUDENT IDs or PINs, please visit the IT Help Desk website or contact <http://my.sjsu.edu/help/>

Students should periodically check for holds on MySJSU. Monetary holds of \$50.00 or more will block students from registration, obtaining official transcripts, diplomas and other miscellaneous services. For common holds and instructions on how to clear them, visit: <http://info.sjsu.edu/web-dbgen/narr/static/catalog/reg-holds.html>

Tower Card– SJSU Student Identification Card

The Tower Card is needed for privileges at: M.L. King Library, SJSU Event Center, Santa Clara County Valley Transit (buses & Light rail), Health Center, Admissions & Records, Career Planning and Placement, Parking, and others.

The first Tower Card is free and available at the Cashier's Office, windows 6-9, of the Student Services Center. Present photo identification to have your picture taken.

The Tower Card may be used for Spartan Gold Points (prepayments for on-campus purchases) and for VTA transit. For more information about the Tower Card, VTA and Gold Points, visit:

http://www.sjsu.edu/bursar/students_parents/faqs/towercard_faqs/index.html

SUMMER/FALL/SPRING Parking Permits

<http://www.sjsu.edu/parking>

Student 'S' commuter parking permits can be purchased online at SJSU Parking Online Services

or in-person at the Bursar's Office with cash or check only. 'S' Student Commuter permits are valid in the general parking areas in the main campus garages, the Park & Ride lot, and at curbside parking around the perimeter of campus. For more information, contact Parking Services at 408-924-6556 or <http://www.sjsu.edu/parking/contact.html>

Student Health Center

The Student Health Center is located at the corner of 9th and Paseo de San Carlos Streets (building behind Event Center). As an enrolled student there are no charges for primary care services. A mandatory health fee included in tuition and fees provides basic student health services. A detail of included services can be found at:

<http://www.sjsu.edu/studenthealth/>

To purchase health insurance please visit:

Domestic Students: <http://www.csuhealthlink.com> site.

International students: International Programs (408) 924-5920; Clark Hall, room 543.

CAMPUS RESOURCES INFORMATION

ACCOUNTING AND FINANCE DEPARTMENT— http://www.sjsu.edu/acctfin/ Office of Dr. Elizabeth Grace, Chair — Julie Ryan, Assistant to the Chair Location of faculty and club mailboxes, information on CPA exam, posting of faculty office hours. Hours: Monday - Friday 8:30am - 12:15pm and 1:15 - 5:00pm.	Business Tower 850 924-3460
STUDENT SERVICES CENTER (Registrar's office)— http://www.sjsu.edu/registrar Adds, drops, withdrawal, registration, academic calendar, academic forms, finals schedule, transcript request. Normal Fall and Spring semester hours:	Student Services Center 283-7500 Email: erecords@sjsu.edu

Monday-Thursday 8:30am-5:00pm Friday 9:00am-4:30pm. Closed Weekends.	u
LUCAS GRADUATE SCHOOL OF BUSINESS— http://www.sjsu.edu/lucasschool Hours: M-F 8:00am – 5:00 pm	BT 350 924-3420
CAREER CENTER— http://www.sjsu.edu/careercenter/ Offers services to all regularly enrolled SJSU students including use of the career information library, workshops on resume writing and interviewing techniques, and temporary and career job placement assistance. Contact: Catherine Voss Plaxton. Hours: M, Tu., Th, F 10 am - 5 pm; W 10 am - 6 pm	924-6030
BURSAR'S OFFICE— http://www.sjsu.edu/bursar Mon-Thurs 8:15am-4:45pm Cashiers closes at 4:30pm Fri 9:00am - 4:30pm Informational links include office hours, payment plans, payment deadlines, refunds, refund table, parking permits, SJSU fees, online forms such as transcript request and parking permit application	Building SSC (Located at corner of Tenth and San Fernando Streets) Phone: 408-283-7500 Fax: 408-924-1654 (Accts Receivable & Collections) Fax: 408-924-6902 (Cashiering Services)
DR. MARTIN LUTHER KING JR. LIBRARY http://library.sjsu.edu/	150 E. San Fernando St. San José, CA 95112 (408) 808-2000
CLUBS/STUDENT ORGANIZATIONS http://www.sjsu.edu/acctfin/students/assoc/index.html Beta Alpha Psi.	Student activities & services office; M-F, 8 am-5 pm



<p>FMA (Financial Management Association) IMA (Institute of Management Accountants) ISACA (Information Systems Audit and Control Association)</p>	
<p>COMPUTER LAB – COLLEGE OF BUSINESS http://www.sjsu.edu/students/technologyandmeeting/index.html Various computers and printers available for student use. Hours: M - Th 7 am - 10 pm; F 7 am - 5 pm; Sat 8 am - 5 pm; Sun 12 - 5 pm (closed weekends during summer session)</p>	<p>Boccardo Business Center 302. (408)924-3451</p>
<p>COUNSELING SERVICES— http://www.sjsu.edu/counseling/ Offers a full range of services including academic counseling and academic skills workshops (study skills, learning styles, thinking skills, test-taking skills), personal counseling, international student advising. Hours: Monday - Friday 8:30am - 12:15pm and 1:15 - 5:00pm</p>	<p>Administration 201 924-5910</p>
<p>FINANCIAL AID—http://www.sjsu.edu/faso Offers assistance in the form of grants, scholarships, loans and college work-study. Hours: M/Tu/Th: 8:30AM – 5:00PM; W 10:00AM – 5:00PM; F 9:00AM – 4:30PM MSA Contact: Carol Garcia</p>	<p>Student Services Center 283-7500</p>
<p>BOOKSTORES Spartan Bookstore — http://sjsu.bnccollege.com/. Primary source for textbooks and supplies. Hours: M - Th: 8 am - 6 pm; Fri 8 am – 4:30 pm; Sat 10 am - 3 pm (extended hours during first 2 weeks of the semester)</p>	<p>Student Union (408)924-1800 (408) 286-0930</p>
<p>INTERNATIONAL PROGRAMS AND SERVICES— http://www.sjsu.edu/ips/</p>	<p>Clark Hall, room 543</p>

Composed of international student advising, study abroad and the International House. Serves currently enrolled international students who seek advice on academic matters, immigration regulations and other concerns.	(408)924-5920
HEALTH CENTER— http://www.sjsu.edu/studenthealth/ Provides medical care to students enrolled at SJSU. In addition to treating acute conditions, injuries, and illnesses, the Health Center provides a family planning program and maintains an in-house licensed pharmacy, a physical therapy department, a federally certified high complexity laboratory, and an x-ray department. Fall/Spring Semester. M/Tu/Th: 8:00am - 5:00pm; Wed: 9:00am - 5:00pm; Fri 7:30am - 4:00pm Spring/Summer/Winter Break. M/Tu/Th 8:00am - 4:30pm; Wed 9:00am - 4:30pm; Fri 7:30am - 4:00pm	Student Health Center 9 th and Paseo de San Antonio (408)924-6120
HOUSING SERVICES— http://housing.sjsu.edu Hours: Monday-Friday, 8:00am-5:00pm	2nd floor of Campus Village Building B (408)795-5600
PARKING— www.sjsu.edu/parking Commuter and Housing parking permits may be purchased at the Cashier's Office with check and cash payments only. All other permit types must be purchased at the Traffic and Parking Office or on-line.	7th Street Garage 924-6556
PRINT SHOP (ASSOCIATED STUDENTS)— http://as.sjsu.edu/asps/index.jsp Photocopiers available for student use (for a fee). Used by some instructors for purchase of course material. Hours: M-Th 8:00am - 6:00pm; Fri: 9:00am - 3:00pm	Hoover Hall between the 7th Street Parking Garage & the Aquatic Center. (408)924-6291
SECURITY – UNIVERSITY POLICE DEPARTMENT— http://www.sjsu.edu/police/	UPD (408)924-2222

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CAMPUS MAP



