



Master of Science in Accountancy Student Handbook Fall 2016

**San Jose State University
Lucas Graduate School of Business
One Washington Square
Business Tower 350
San Jose, CA 95192-0162**

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Welcome

Welcome to the Master of Science in Accountancy program at the Lucas College and Graduate School of Business! You are a member of the 25th 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

- **Friday, May 20, 2016**- Last day to register for Certificate in Accounting Fundamentals Summer 2016 classes. Contact Catherine Dougherty with questions.
- **August 2016** – Resume workshop. Date TBA.
- **Tuesday, September 6, 2016**- Last day to drop Fall classes without petition or with a “W” grade.
- **Thursday, September 8, 2016** - First draft of resumes due to Rick Partridge.
- **Tuesday, September 13, 2016**– Last day to register for Fall 2016 classes. Contact Catherine Dougherty for course add codes.
- **September 16, 2016** – Final resumes due to Rick Partridge for Meet the Firms resume book.
- **September 27, 2016** – Business, Government & Nonprofit Job/Internship Fair, sponsored by Career Planning and Placement. Smaller CPA firms, government, non-profit employers present. 12-4pm.
- **September 28, 2016** – Meet the Firms Career and Internship Fair, sponsored by Department of Accounting and Finance. Big Four, national and local CPA firms present.
- **November 23, 2016** – Internship forms posted.
- **December 12, 2016** – Internship forms due to MSA director.
- **February 2017 TBA** - Candidacy form due to Catherine Dougherty.
- **February 2017 TBA**- Graduation application due for May graduates.
- **April 3, 2017** - Internship report due to MSA director.
- **May 26, 2017** – Lucas College and Graduate School of Business commencement.
- **June 1, 2017** – 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 four elective MSA courses. Electives may be taken from offerings in the MST and/or MBA programs with approval from the MSA director. Off-campus MST 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. Students may not substitute courses for BUS220A – Financial Statement Analysis or BUS220J – Business Communications and Ethics. BUS220A is an SJSU required culminating experience. BUS220J meets the SJSU writing requirement.

MSA Courses Not all courses offered each year

BUS220A *Financial Statement Analysis* Course develops the ability to understand, interpret, and analyze financial information, and examines the relationship between financial statement information and the capital markets. Students develop financial analysis skills, and expand business knowledge from an accounting perspective.

BUS220B *Financial Analysis & Reporting I* Covers the principles, controls, and theory of accounting for assets, accounting changes and errors, and measurement and determination of income.

BUS220C *Accounting Information Systems* Will provide conceptual framework concerning contemporary accounting information systems including: database concepts, internal control, use of systems technology, applications, management, systems analysis/design and auditing.

BUS220D *Financial Analysis and Markets* Provides an overview of the required skills and the environment appropriate to the financial and economic decision-making function of the firm. The integrated approach of this course is designed to identify and analytically evaluate those internal and external variables which contribute to economic and financial decisions. Strategies of financial management in practical settings, application of concepts and analytical tools.

BUS220E *Financial Analysis & Reporting II* Continuation of Financial Reporting and Analysis I. Principles, controls, and theory of accounting for liabilities and equities; preparation, utilization, and analysis of cash flow statements; financial ratios and statistical analysis of financial statements accounting data.

BUS220F *Management Accounting & Control Systems* Provides the student techniques with an overview of the concepts and procedures of cost accounting relevant to managerial decision-making. Emphasizes planning and control, inventory valuation and income determination, and performance measurement.

BUS220G *Tax Factors of Business & Investment Decisions* An introductory course with focus on concepts relating to the definition and federal taxation of individuals; gross income, including inclusions and exclusions; deduction; credits; property transactions including capital, non-capital and non-taxable exchanges; and accounting methods.

BUS220H *Auditing Concepts and Practice* Discusses the public accounting profession and its socio-economic role; auditing techniques with an emphasis on EDP environment; audit procedures, practice and programs; working paper preparation; unqualified and qualified report writing.

BUS220I *Forensic Accounting* Course will examine the frauds perpetrated on companies and methods of discovery. The criminal justice system will be reviewed and litigation support services provided by accountants for attorneys, including damage computations and testifying techniques and skills, will be covered.

BUS220J *Business Communication and Ethics* Emphasizes communication effectiveness and skill building for influencing and guiding people. Includes fundamental skill building in researching, organizing and writing reports, making persuasive presentations that are sensitive to the needs and requirements of clients, peers and managers.

BUS220K *Accounting Practicum* The Accounting Practicum is an internship with an accounting firm or corporate finance group. This provides opportunities to apply program content to real-world environments, gain appreciation of work expectations and demands, and relate field experience to remaining program curriculum.

BUS220L *Legal and Ethical Environment of Accounting* Emphasizes knowledge in the areas of the Law of Contracts and selected portions of the Uniform Commercial Code: Sales of Goods; Commercial Paper and other Negotiable Instruments; and Secured Transactions.

BUS220M *Accounting Ethics* Introduces students to professional ethical standards and examines issues affecting the work of accountants and related business professionals using real world examples, case studies and simulations.

BUS220N *Management of Organizations and Projects* Examines the integrative role of the general manager as a strategist responsible for leading and managing multi-functional projects and develop skills related to leadership, planning, decision-making, motivating, scheduling and shaping organizational team culture by making extensive use of team building exercises/cases.

BUS220P *Taxation of Individuals and Flow-Through Entities* Introduces the essentials of research methodology, taxation of corporations and shareholders, partners and partnerships, and practice and procedure. The student upon completing this course should have the ability to analyze a fact situation, determine the potential problems presented, interpret the law and recommend a feasible solution.

BUS220R *Software Applications for Accounting* Creation, internal controls, evaluation and audit of advanced electronic spreadsheets. Students learn to use complex queries to extract information from databases.

BUS220S *Financial Analysis & Reporting III* Accounting for multi-unit operations: consolidated reporting issues, transfer pricing issues, globalization issues (foreign tax structures, organizational forms and international accounting), translation of foreign currency transactions and operations, hedging foreign currency exposures, goodwill and brief exposure to business combinations.

BUS220U *IT Audit and Internal Controls* The course provides an understanding of the types of risk that arise in computer environments and considers the impact these risks and threats have on the audit by examining computer-assisted audit tools and techniques.

BUS220V *Special Topics in Accounting* Current special topics in accounting including among other topics the financial accounting policies and procedures followed by state, county, and municipal

governments, universities, and other non-profits for accounting and budgeting of the receipt and expenditure of tax and related revenues.

BUS220X *Business Analysis & Valuation Using Financial Statements* Development of accounting based valuation framework that integrates a firm's strategy, accounting performance, and value; assessing a firm's value proposition and identifying key value drivers and risks; evaluating degree to which a firm's accounting policies capture the underlying business reality.

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 2016

Course Number/Name	Meeting Time	Instructor	Location
Orientation	May 25	Elizabeth Grace	BBC 032
BUS 220B Financial Reporting & Analysis	May 31 – June 14, Class held on Wednesday, June 1	Ben Anderson	BBC 021
BUS 220E Financial Reporting and Analysis II	June 16 – July 1	Mary Calegari	BBC 021
BUS 220G Tax Factors of Business and Investment Decisions	July 5 – July 19, Class held on Wednesday, July 6	Thomas Moschetti	BBC 021
BUS 220F Management Accounting & Control Systems	July 21– August 5	Steven He	BBC 021
BUS 220C Accounting Information Systems	August 8 –August 23	Ken Fowler	BBC 321

2016/2017 MSA PROGRAM SCHEDULE

Fall 2016 Fall classes are held from 1:30PM - 5:30PM

Course Number/Name	Days	Dates	Instructor
BUS 220S Financial Analysis & Reporting III	MW	August 24-September 27	Mary Calegari
BUS 220J Professional Communications and Relationships	TR	August 25-September 27	Elizabeth Grace
BUS 220R Software Applications for Accounting	F 9am – 1pm	September 2-November 4	Esperanza Huerta
BUS 220A Financial Statement Analysis	TR	September 29-November 1	Mallory McWilliams
BUS 220D Financial Analysis and Markets	MF	* See Schedule below	Marco Pagani
BUS 220H Auditing: Concepts and Practice	TR	November 3-December 8	Jian Zhang

* Mondays: 10/31, 11/7, 11/14, 11/21, 11/28, 12/5, 12/12; 1:30pm – 5:30pm; Fridays :11/18, 12/2; 10am-2pm; final exam W 12/14 from 12-4pm

Spring 2017 Tentative Schedule

Course Number/Name	Days	Dates	Instructor
BUS 220K Accounting Practicum		January 3- March 31	Elizabeth Grace
BUS 220M Accounting Ethics	Online	January 26 - March 31	Jian Zhang
BUS 220X Business Analysis & Valuation Using Financial Statements		TBA	Frank Jones
BUS 220U IT Audit and Internal Controls		TBA	Esperanza Huerta
BUS 220P Taxation of Individuals and Flow-Through Entities		TBA	TBA
BUS 220V Special Topics in Accounting		TBA	Mallory McWilliams

Online schedules and links to course descriptions and instructor websites can be found at: <http://www.sjsu.edu/lucasgsb/programs/msa/current/schedule/schedule1617/index.html>

SYLLABI, TEXTBOOK, AND GRADE INFORMATION

Syllabi for each class will be available online on the instructor's website or on Canvas. 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 syllabus; 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 students fall 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 on academic probation, students must achieve at least a 3.0 GPA each subsequent semester while on probation or disqualification results. Students remain on probation until the cumulative GPA is raised to a 3.0.
- Students must be in good academic standing to begin the graduation application process. Not maintaining good academic standing can delay graduation.
- 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 failure 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](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.

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: checking your enrollment time; 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>

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. Students may not apply to candidacy if on probation. Once candidacy is approved, students must apply for graduation. This is a two-step process (see below) and deadline dates are important!
- Satisfy the Comprehensive Project requirement with a successful completion of either BUS 220A – Financial Statement Analysis or BUS 220N - Organizational Behavior, Structure & Strategy.

Two forms are required:

- The “Departmental Request For Candidacy and Graduate Degree Program” form – Catherine Dougherty will send a reminder and instructions about submitting this form near the end of December and communicate the due date. Students will receive

notice from the GAPE office 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 also will be communicated.

Both forms can be found online at:

<http://www.sjsu.edu/lucasgsb/programs/msa/current/forms/index.html>

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 2016 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 12, 2016 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.

CAREERS AND RECRUITING

1. You cannot wait until graduation to find a position. Almost all recruiting for positions in public accounting takes place during fall semester. MSA students will be interviewing for both winter internships and full-time positions beginning in September.

2. Recruiting is intense and takes both time and energy. If you have a full course load this fall, it will be a challenge to get classwork and recruiting done. You will begin to hone time management skills. Beginning in August, you will need to prepare your resume and cover letter, attend networking events, articulate career goals, practice interviewing skills, attend *Meet the Firms*, attend firm social events, go on office interviews and keep up with your coursework and personal obligations. Be sure to plan accordingly.

3. Recruiting Opportunities

- Recruiting begins at the AAC-A&F Department sponsored *Meet the Firms* event in September. You also will want to register for job postings through the SJSU Career Planning and Placement Center via:
<http://www.sjsu.edu/careercenter/students/spartajobs/>
- The Career Center provides useful job search information and strategies. During fall and spring semesters a career placement advisor, Catherine Voss Plaxton, holds office hours in the Jack Holland Student Success Center (BBC008) with career advice.
- BUS220J, Business Communications and Ethics, taught in August and September, provides experience with resume preparation and interview skills.

4. What can you do now?

- Sign up for SpartaJobs
- Make sure you have appropriate interview attire. We will have a workshop covering this, but you can start looking for sales.
- Clean up your social media accounts. Yes, employers look.
- Update your resume for revision.
- Draft a general cover letter for revision.
- Talk with faculty members about your career goals.

Partner CPA Firms Recruiting Internships and/or Full-Time Positions at SJSU

All Big Four and national firms listed below have San Jose and San Francisco offices. Regional firms often have offices in San Francisco, San Jose, the East Bay or in Santa Cruz county.

Big Four Firms

Deloitte
Ernst & Young
KPMG
PricewaterhouseCoopers

National Firms

Grant Thornton
RSM Global

Regional Firms

Abbott Stringham & Lynch
Burr Pilger Mayer
Petrinovich & Pugh
Sensiba San Filippo

Other Public Accounting Firms Recruiting on Campus

BDO
Brown Adams Agbayani
Johansen and Lau
Loomis CPA
Novogradac & Co
Ruzzo Murphy & Scholl

Some MSA students have elected to go into corporate or government positions upon graduation. A spring job fair focuses on these employers. Speak with the MSA advisor if you are interested in one of these positions.

California CPA Licensure

CPA licensure in California is a two-step process. To sit for the Uniform CPA exam, candidates must have an undergraduate degree with 24 semester units in accounting and 24 semester units in business related courses. Any accounting units in excess of 24 accounting units may be used to satisfy the business related units, but the reverse is not true. See discussion below for a mapping of MSA coursework into CPA exam requirements.

To be licensed, candidates must pass all four parts of the CPA exam, complete additional educational requirements, and complete a work requirement.

Education: An additional 30 semester units of accounting study are required. At list 6 of these units must be in accounting coursework, no more than 14 in business related coursework, and 10 in ethics coursework.

Work: Licensure requires one year of work experience supervised by a CPA. Experience gained on internships counts in this one-year requirement.

CPA Exam

The exam consists of four parts:

Auditing and Attestation AUD: generally accepted auditing standards and procedures and the skills needed to apply them in auditing and other attestation engagements

Business Environment and Concepts BEC: knowledge of the general business environment and business concepts in order to understand transactions and their accounting implications

Regulation REG: principles and procedures for federal taxation of property transactions, individuals and entities, as well as business law and ethics and professional responsibility

Financial Accounting and Reporting FAR: generally accepted accounting principles for business enterprises, not-for-profit organizations and government entities

Application Process

1. Determine whether you have met the educational requirements to sit for the exam. In California, see www.dca.ca.gov/cba/applicants/index.shtml. For requirements in other states, see www.nasba.org.
2. Apply to the State Board of Accountancy, sending in forms, transcripts and fees. The two websites above will give complete information needed.
3. When your application is approved (4-8 weeks after submission in California), you will receive a Notice to Schedule. At this point you are able to begin scheduling sections of the exam. Testing centers and policies may be found at www.prometric.com/cpa.



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2014

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

- Accounting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation
- External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- Business Management
- Finance
- Statistics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Law
- Mathematics
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

20 SEMESTER UNITS – ACCOUNTING STUDY

- Minimum 6 semester units in accounting subjects (see above)
- Maximum 14 semester units in business-related subjects (see above)
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
 - Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
 - Foreign Languages/ Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
 - Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

10 SEMESTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Maximum 10 semester or 15 quarter units in courses containing any of the following terms in the course title:
 - Auditing
 - Business Leadership
 - Corporate Governance
 - Ethics
 - Human Resources Management
 - Management of Organizations
 - Organizational Behavior
 - Business, Government & Society
 - Business Law
 - Corporate Social Responsibility
 - Fraud
 - Legal Environment of Business
 - Morals
 - Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
 - Philosophy
 - Religion
 - Theology
- Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.
 - Introduction
 - Introductory
 - General
 - Principles of
 - Fundamentals of
 - Foundations of
 - Survey of

Mapping of MSA Courses into CPA Educational Requirements

MSA/Certificate Course	AUD	BEC	REG	FAR
BUS220A <i>Financial Statement Analysis</i>		ACCT		
BUS220B <i>Financial Analysis & Reporting I</i>				ACCT
BUS220C <i>Accounting Information Systems</i>		ACCT		
BUS220D <i>Financial Analysis and Markets</i>		BUSREL		
BUS220E <i>Financial Analysis & Reporting II</i>				ACCT
BUS220F <i>Management Accounting & Control Systems</i>		ACCT		
BUS220G <i>Tax Factors of Business & Investment Decisions</i>			ACCT	
BUS220H <i>Auditing Concepts and Practice</i>	ACCT			
BUS220I <i>Forensic Accounting</i>	ACCT			
BUS220J <i>Business Communication and Ethics</i>		ETHICS		
BUS220K <i>Accounting Practicum</i>	ACCT		ACCT	
BUS220L <i>Legal and Ethical Environment of Accounting</i>			ETHICS	
BUS220M <i>Accounting Ethics</i>			ETHICS	
BUS220N <i>Management of Organizations and Projects</i>		BUSREL		
BUS220P <i>Taxation of Individuals and Flow-Through Entities</i>			ACCT	
BUS220R <i>Software Applications for Accounting</i>		ACCT		
BUS220S <i>Financial Analysis & Reporting III</i>				ACCT
BUS220U <i>IT Audit and Internal Controls</i>	ACCT			
BUS220V <i>Special Topics in Accounting</i>				ACCT
BUS220X <i>Business Analysis & Valuation Using Financial Statements</i>		BUSREL		

ACCT Satisfies accounting educational requirements; **BUSREL** Satisfies business related educational requirements;
ETHICS Satisfies ethics educational requirements

ADMINISTRATIVE INFORMATION

Tower Card– SJSU Student Identification Card

A 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 8th and Paseo de San Carlos Streets. 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

<p>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.</p>	<p>Business Tower 850 924-3460</p>
<p>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: Monday-Thursday 8:30am-5:00pm Friday 9:00am-4:30pm. Closed Weekends.</p>	<p>Student Services Center 283-7500 Email: erecords@sjsu.edu</p>
<p>LUCAS GRADUATE SCHOOL OF BUSINESS— http://www.sjsu.edu/lucasgsb Hours: M -F 8:00am – 5:00 pm (closed for lunch)—Catherine in office in mornings</p>	<p>BT 350 924-3420</p>
<p>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</p>	<p>924-6030</p>
<p>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</p>	<p>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)</p>
<p>DR. MARTIN LUTHER KING JR. LIBRARY http://library.sjsu.edu/</p>	<p>150 E. San Fernando St.</p>

	San José, CA 95112 (408) 808-2000
<p>CLUBS/STUDENT ORGANIZATIONS http://www.sjsu.edu/acctfin/students/assoc/index.html Beta Alpha Psi. FMA (Financial Management Association) IMA (Institute of Management Accountants) ISACA (Information Systems Audit and Control Association)</p>	Student activities & services office; M-F, 8 am-5 pm
<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>	Boccardo Business Center 302. (408)924-3451
<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>	Administration 201 924-5910
<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/carol.garcia@sjsu.edu</p>	Student Services Center 283-7500
<p>BOOKSTORES Spartan Bookstore — http://sjsu.bncollege.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>	Student Union (408)924-1800 (408) 286-0930
<p>INTERNATIONAL PROGRAMS AND SERVICES— http://www.sjsu.edu/ips/ 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.</p>	Clark Hall, room 543 (408)924-5920
<p>HEALTH CENTER—http://www.sjsu.edu/studenthealth/ Provides medical care to students enrolled at SJSU. In addition</p>	Student Health Center 9 th and Paseo

<p>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.</p> <p>Fall/Spring Semester. M/Tu/Th: 8:00am - 5:00pm; Wed: 9:00am - 5:00pm; Fri 7:30am - 4:00pm</p> <p>Spring/Summer/Winter Break. M/Tu/Th 8:00am - 4:30pm; Wed 9:00am - 4:30pm; Fri 7:30am - 4:00pm</p>	<p>de San Antonio (408)924-6120</p>
<p>HOUSING SERVICES—http://housing.sjsu.edu Hours: Monday-Friday, 8:00am-5:00pm</p>	<p>2nd floor of Campus Village Building B (408)795-5600</p>
<p>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.</p>	<p>7th Street Garage 924-6556</p>
<p>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</p>	<p>Hoover Hall between the 7th Street Parking Garage & the Aquatic Center. (408)924-6291</p>
<p>SECURITY - UNIVERSITY POLICE DEPARTMENT— http://www.sjsu.edu/police/ Escorts. Evening guides. Safety/security concerns and problems</p>	<p>UPD (408)924-2222</p>

CAMPUS MAP



MSA Program Learning Goals

Goal One: Financial Reporting and Interpretation To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment.

Goal Two: Federal Income Tax Law To understand and apply basic rules of the federal income tax laws.

Goal Three: Technology and Internal Controls To understand information technology and internal control processes and their role in financial and managerial reporting.

Goal Four: Conceptual and Analytical Skills To develop conceptual and analytical skills with real world applications.

Goal Five: Oral and Written Communication To learn effective oral and written communication skills in a context of conducting research and to learn effective leadership skills.

Goal Six: Legal and Ethical Implications of Accounting Practice To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty.

LCoB Vision, Mission and Values. As Silicon Valley's largest and oldest public university, San Jose State University has been serving the educational needs of our community and its global marketplace since 1857. Founded in 1928, the College of Business has been accredited since 1967 by the AACSB International, the world's preeminent accreditation body for business schools. We are the largest provider of business graduates to Silicon Valley and a major contributor to what the Valley is today.

Vision. Our College powers Silicon Valley by serving the global and diverse demands of this dynamic and innovative business environment. We provide a 21st century education to enable the success of our students, employers, and the community.

Mission. We are the institution of opportunity in Silicon Valley, educating future leaders through experiential learning and character development in a global business community and by conducting research that contributes to business theory, practice and education.