



Master of Science in Accountancy Student Handbook 2018 - 2019

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

Table of Contents

| | |
|--|----|
| Critical Dates and Deadlines | 3 |
| Coursework | 4 |
| MSA Courses | 5 |
| Program Schedule | 8 |
| Academic Information | 9 |
| Registration Information | 10 |
| Professional Internships | 12 |
| Careers and Recruiting | 13 |
| California CPA Licensure | 16 |
| California Board of Accountancy Requirements | 18 |
| Mapping of MSA Courses into CPA Requirements | 19 |
| Administrative Information | 20 |
| Campus Resources | 21 |
| Campus Map | 25 |
| MSA Program Learning Goals | 26 |
| Lucas College and Graduate School Mission | 26 |
| Internship Documents | 27 |
| Internship Learning Plan | 28 |
| Participation Guidelines | 30 |

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 26th 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

- Tuesday, May 1, 2018- Last day to register for Certificate in Accounting Fundamentals Summer 2018 classes. Contact Catherine Dougherty with questions.
- Saturday, August 25, 2018 – Graduate Student Professional Etiquette Networking Lunch.
- Friday, August 31, 2018- Last day to drop Fall classes without petition or with a “W” grade.
- Wednesday, September 5, 2018 – First draft of resumes due.
- Monday, September 10, 2018– Last day to register for Fall 2018 classes. Contact Catherine Dougherty for course add codes if needed.
- Friday, September 14, 2018 – Final resumes due for Meet the Firms resume book.
- Monday, September 24, 2018 – Meet the Firms Career and Internship Fair, sponsored by Accounting Advancement Center and Department of Accounting and Finance. Big Four, national and local CPA firms present.
- September TBA – Business, Government & Nonprofit Job/Internship Fair, sponsored by Career Planning and Placement. Smaller CPA firms, government, non-profit employers present.
- Wednesday, November 21, 2018 – Internship forms posted.
- Friday, December 7, 2018 – Internship forms due to MSA director.
- February 2019 TBA - Candidacy form due to Catherine Dougherty.
- February 2019 TBA- Online Graduation application due via MySJSU
- Friday, March 15, 2019 - Internship report due.

- May 2019 – Date to be announced. Lucas College and Graduate School of Business commencement.

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 and MBA 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.

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.

BUS220Z *Data Analytics for Accounting* Basic principles and practices of data analytics as applied to different accounting areas including auditing, taxes, financial, and managerial accounting. Understanding of relational databases and spreadsheets, as used in accounting is recommended.

CERTIFICATE IN ACCOUNTING FUNDAMENTALS SCHEDULE

Summer classes meet from 9am – 1:30pm unless otherwise noted. Please refer to the Lucas School website for class numbers and locations.

Summer 2018

| Course Number/Name | Meeting Time | Instructor | Location |
|---|----------------------|-----------------|----------|
| Orientation | May 23 | Elizabeth Grace | BBC 032 |
| BUS 220B Financial Reporting & Analysis | May 29 - June 12 | Ben Anderson | BBC 003 |
| BUS 220E Financial Reporting and Analysis II | June 13 – June 28 | Elizabeth Grace | BBC 003 |
| BUS 220G Tax Factors of Business and Investment Decisions | June 29 – July 16 | Joel Busch | BBC 003 |
| BUS 220C Accounting Information Systems | July 17 – August 2 | Colin Onita | BBC 003 |
| BUS 220F Management Accounting & Control Systems | August 3 – August 20 | Steven He | BBC 003 |

2018/2019 MSA PROGRAM SCHEDULE

Classes are held from 1:30PM - 5:30PM, unless otherwise noted

Fall 2018

| Course Number/Name | Days | Dates | Instructor |
|--|------------------|---------------------------|--------------------|
| BUS 220S Financial Analysis & Reporting III | T TH | August 21 – September 20 | Mary Calegari |
| BUS 220J Professional Communications and Relationships | M W | August 22 - October 3 | Elizabeth Grace |
| BUS 220R Software Applications for Accounting | F (9AM – 1PM) | August 31 - November 2 | Esperanza Huerta |
| BUS 220A Financial Statement Analysis | T TH | September 25 – October 25 | Mallory McWilliams |

| | | | |
|--|-------------------------|--------------------------|---------------|
| BUS 220H Auditing: Concepts and Practice | T H (1:30 – 5:00P M) | October 30 – December 13 | Jian Zhang |
| BUS 220P Taxation of Individuals and Flow-Through Entities | M W | October 31 – December 10 | Caroline Chen |

Spring 2019 Tentative Schedule

| Course Number/Name | Days | Dates | Instructor |
|---|------|-------|------------|
| BUS 220Z Data Analytics for Accounting | | | |
| BUS 220U IT Audit and Internal Controls | | | |
| BUS 220M Accounting Ethics | | | |
| BUS 220K Accounting Practicum | | | |
| BUS 220V Special Topics in Accounting | | | |
| BUS 220X Business Analysis & Valuation Using Financial Statements | | | |

Online schedules and links to course descriptions and instructor websites can be found at:

<http://www.sjsu.edu/lucasgsb/programs/msa/current/schedule/schedule1819/index.html>

SYLLABUS, TEXTBOOK, AND GRADE INFORMATION

Syllabi for each class will be available online on the instructor's website or on Canvas. Students are responsible for printing syllabi prior to the start date of each class. As courses are compressed, please acquire textbooks before the first day of classes.

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.
- Students with a GPA below 3.0 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/senate/docs/S07-2.pdf>

Registration

Students register for classes online via MySJSU. For tutorials on MySJSU, please visit: http://my.sjsu.edu/students/student_tutorials/index.html. This website gives detailed information on: checking 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 <http://my.sjsu.edu/help/>

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

GRADUATION REQUIREMENTS

In order to graduate from the MSA program:

- 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 candidacy form will be available here:
<http://www.sjsu.edu/lucasgsb/programs/msa/current/forms/index.html>
- The GAPE office has moved to a new process of applying for graduation through self-service within your MySJSU account. After you have been approved for advancement to candidacy by the GAPE office, you will be sent a [MySJSU](#) message prompting you to apply for graduation. This message will include instructions that are similar to the instructions in this [guide](#). Do to the condensed MSA program, there may be a different process for MSA students. Catherine Dougherty will communicate with you on the process for applying for graduation when the time comes.

PROFESSIONAL INTERNSHIPS

Internships are a valuable opportunity for several reasons. 1) Professional internships provide experience in accounting and the chance to see what a career in accounting is like. 2) The California Board of Accountancy accepts up to four semester-units of internship coursework in satisfaction of

educational requirements. 3) Winter internships are paid employment and a major source of financing for tuition and program costs. From January through March, the MSA program offers an elective, BUS220K Accounting Practicum, open to all MSA students eligible to work in the U.S.

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 SJSU Handshake (<https://sjsu.joinhandshake.com/login>) 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. SJSU requires students to complete participation guidelines and a learning plan, which must be returned to the MSA Director in December before beginning the internship. If forms are not completed by required deadlines, course credit may not be received for the internship. Please see dates on page 3. Forms appear at the end of this handbook.

Students electing not to complete an internship also must notify the MSA Director by the December deadline and enroll in alternative graduate courses. International students must possess an F1 visa and complete two semesters of coursework at SJSU to qualify for the internship. Some H4 students may qualify for internships, but should verify eligibility to work with International Student Services office.

CAREERS AND RECRUITING

1. Begin career planning today. Almost all recruiting for positions in public accounting takes place during fall semester. Beginning in September, MSA students will be interviewing for both winter internships and full-time positions.

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: <https://sjsu.joinhandshake.com/login>
- The Career Center provides useful job search information and strategies. During fall and spring semesters a career placement advisor, Markel Isham is available for career advice.
- BUS220J, Business Communications and Ethics, taught in August through October, provides experience with resume preparation and interview skills.

4. What can you do now?

- Sign up for SJSU Handshake – <https://sjsu.joinhandshake.com/login>
- 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

CLA

Moss Adams

Petrinovich & Pugh

Other Public Accounting Firms Recruiting on Campus

BDO

Brown Adams Agbayani

Johansen and Lau

Novogradac & Co

Ruzzo Murphy & Scholl

Sensiba San Filippo

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 least 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. Relevant MSA coursework: BUS220H, BUS220U

Business Environment and Concepts BEC: knowledge of the general business environment and business concepts in order to understand transactions and their accounting implications. Relevant MSA coursework: BUS220K, BUS220F, BUS220C, BUS220R, BUS220A, BUS220X, BUS220Z

Regulation REG: principles and procedures for federal taxation of property transactions, individuals and entities, as well as business law and ethics and professional responsibility. Relevant MSA coursework: BUS220G, BUS220P

Financial Accounting and Reporting FAR: generally accepted accounting principles for business enterprises, not-for-profit organizations and government entities. Relevant MSA coursework: BUS220B, BUS220E, BUS220S, BUS220V

Relevant MSA coursework for Ethics: BUS220M, BUS220J

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

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

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

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

- | | | |
|--|--|--|
| • Business Administration | • Business Management | • Business Communications |
| • Economics | • Finance | • Business Law |
| • Marketing | • Statistics | • Mathematics |
| • Computer Science & Information Systems | • Business-related law courses offered at an accredited law school | • 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

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.
 - The course(s) must be completed at an upper division level or higher, unless it was completed at a community college.
- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:

| | |
|-------------------------------|-----------------------------------|
| ○ Auditing | ○ Business, Government & Society |
| ○ Business Leadership | ○ Business Law |
| ○ Corporate Governance | ○ Corporate Social Responsibility |
| ○ Ethics | ○ Fraud |
| ○ Human Resources Management | ○ Legal Environment of Business |
| ○ Management of Organizations | ○ Morals |
| ○ Organizational Behavior | ○ 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 | ▪ General | ▪ Fundamentals of | ▪ Survey of |
| ▪ Introductory | ▪ Principles of | ▪ Foundations 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 | | |
| 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 | | |
| BUS220Z <i>Data Analytics for Accounting</i> | | ACCT | | |

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 curb parking around the perimeter of campus. For more information, contact Parking Services at 408-924-6556 or parking@sjsu.edu.

Student Wellness 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

| | |
|--|--|
| <p>ACCOUNTING AND FINANCE DEPARTMENT— http://www.sjsu.edu/acctfin/ Office of Dr. Elizabeth Grace, Chair — Stephanie Romero, 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: registrar@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, available by email any time</p> | <p>BT 350 924-3420 Catherine BT 352 924-3424</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: Markel Isham. Hours: M, Tu, Th, F 10 am - 5 pm; W 10 am - 6 pm</p> | <p>924-6031</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, methods of payment, parking permits, SJSU fees, online forms such as transcript request and parking permit application</p> | <p>Building SSC (Located at corner of 10th and San Fernando Streets) Phone: 408-924-6091 Fax: 408-924-1654 (Accts Receivable</p> |

| | |
|--|---|
| | & 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. FMA (Financial Management Association) IMA (Institute of Management Accountants) ISACA (Information Systems Audit and Control Association) | Student activities & services office; M-F, 8 am-5 pm |
| 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) | Boccardo Business Center 302 (408)924-3451 |
| 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 | Administration 201 924-5910 |
| FINANCIAL AID— http://www.sjsu.edu/faso | Student Services |

| | |
|---|---|
| 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 | Center 283-7500 |
| 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) | Student Union (408)924-1800 (408) 286-0930 |
| INTERNATIONAL STUDENT AND SCHOLAR 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. | Clark Hall, room 543 (408)924-5920 |
| STUDENT WELLNESS 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 Wellness Center 7 th and Paseo de San Carlos (408) 924-6122 |
| 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 | 7th Street Garage 924-6556 |

| | |
|---|--|
| 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. | |
| 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 | Student Union, Suite 2600 924-6976 |
| SECURITY – UNIVERSITY POLICE DEPARTMENT– http://www.sjsu.edu/police/ Escorts. Evening guides. Safety/security concerns and problems | UPD 924-2222 |

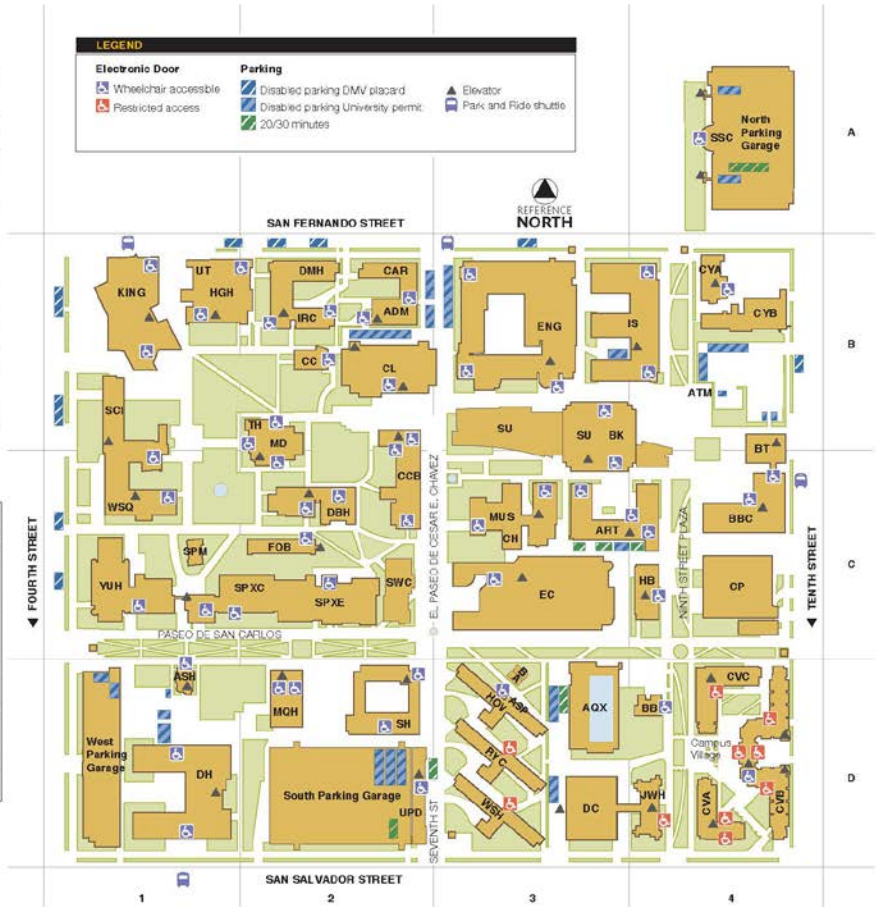
CAMPUS MAP

Main Campus

| BUILDING | LOCATION | | |
|--|----------|--|----|
| A Modular A | D3 | MQH MacQuarrie Hall | D2 |
| ADM Administration | B2 | MD Morris Daley Auditorium | B2 |
| AQX Aquatics Center | D3 | MUS Music Building | C3 |
| ART Art Building | C3 | RVC Royce Hall | D3 |
| ASH Associated Students House | D1 | SCI Science Building | C1 |
| B Modular B | D3 | SPXC Spartan Complex Central | C2 |
| DDO Boccardo Business Complex | C4 | SPXE Spartan Complex East | C2 |
| BB Building BB | D4 | SPM Spartan Memorial | C1 |
| BT Business Tower | C2 | SWC Student Wellness Center | C2 |
| CAR Career Center | B2 | SSC Student Services Center | A4 |
| CC Computer Center | B2 | SU Student Union | B3 |
| OCB Central Classroom Building | C2 | SH Sweeney Hall | D2 |
| CL Clark Hall | B2 | TH Tower Hall | B2 |
| CP Cooling Plant | C4 | UPD University Police Department | D2 |
| CVA Campus Village A | D4 | WSH Washburn Hall | D3 |
| CVB Campus Village B | D4 | WSQ Washington Square Hall | C1 |
| CVC Campus Village C | D4 | YUH Yoshinori Uchida Hall | C1 |
| CYA Corporation Yard A | B4 | | |
| CYB Corporation Yard B | B4 | | |
| DC Dining Commons | D3 | | |
| DMH Dudley Moorhead Hall | B2 | | |
| DH Duncan Hall | D1 | | |
| DBH Dwight Bental Hall | C2 | | |
| ENG Engineering Building | B3 | | |
| EC Event Center | C3 | | |
| FOB Faculty Offices | C2 | | |
| HB Health Building | C4 | | |
| HOV Hoover Hall | D3 | | |
| HGH Hugh Gillis Hall | B1 | | |
| IS Industrial Studies | B4 | | |
| IRC Instructional Resource Center | B2 | | |
| JWH Joe West Hall | D4 | | |
| KING Dr. Martin Luther King, Jr. Library | B1 | | |

Other locations

ASP AS Print Shop D3 || BK Bookstore | B3 |
| CH Concert Hall | C3 |
| UT University Theatre | B1 |
| **Parking Garages** | |
| North garage at Tenth Street .. | A4 |
| West garage at Fourth Street .. | D1 |
| South garage at Seventh Street | D1 |
| **Food/Coffee** | |
| CVB | D4 |
| KING | B1 |
| MQH | D2 |
| SU | B3 |
| **ATM** | |
| ATM | B4 |
| EC | C3 |
| KING | B1 |



MSA Program Learning Goals

Goal One: Accounting Concepts Apply accounting, auditing, and tax principles within the context of a complex business environment.

Goal Two: Technology and Internal Controls Evaluate information technology and internal control processes and their role in financial and managerial reporting.

Goal Three: Conceptual and Analytical Skills Demonstrate conceptual and analytical skills and their real world applications.

Goal Four: Oral and Written Communication Develop effective oral and written communication skills in a context of conducting research.

Goal Five: Ethical Implications of Accounting Practice Examine ethical implications of accounting practice.

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.

Required Internship Documents

INTERNSHIP LEARNING PLAN

Section I: Student Data

Student's Name: _____ Student ID: _____

Email: _____ Telephone Number: _____

Primary Emergency Contact: _____ Relation: _____

Daytime Telephone: _____ Cell Phone Number: _____

Section II: Learning Site

Learning Site: _____

Contact Name: _____

Address: _____

Email: _____ Telephone Number: _____

Section III: Course Data

Course Title: _____ Faculty Name: _____

Work Objectives (list your primary responsibilities at the Learning Site):

Learning Objectives (describe how your primary responsibilities support/further your course

work)

Planned Number of Work Hours: _____

Start Date: _____ End Date: _____

Hourly Wage: _____

Student Signature: _____ Date: _____

I have reviewed and approve the Learning Plan set forth above.

Faculty Signature: _____ Date: _____

PARTICIPATION GUIDELINES

1. I will devote _____ hours per week towards completion of the service and learning objectives listed in my learning plan for a total of _____ work hours, effective from _____ to _____ (“learning activity”). I agree to complete a journal and a paper required for academic credit for this learning activity.
2. I understand and acknowledge that there are potential risks associated with this learning activity, some of which may arise from (a) my assigned tasks and responsibilities, (b) the location of the learning activity, (c) the physical characteristics of the Learning Site, (d) the amount and type of criminal activity or hazardous materials at or near the location of the learning activity, (e) any travel associated with the learning activity, (f) the time of day when I will be present at the Learning Site, (g) the criminal, mental and social backgrounds of the individuals I will be working with or serving, and (h) the amount of supervision I will receive. I further understand and acknowledge that my safety and well-being are primarily dependent upon my acting responsibly to protect myself from personal injury, bodily injury or property damage.
3. Being aware of the risks inherent in this learning activity, I nonetheless voluntarily choose to participate in this learning activity. I understand that I may stop participating if I believe the risks become too great.
4. While participating in this learning activity, I will (a) exhibit professional, ethical and appropriate behavior; (b) abide by the Learning Site’s rules and standards of conduct, including wearing any required personal protective equipment; (c) participate in all required training; (d) complete all assigned tasks and responsibilities in a timely and efficient manner; (e) request assistance if I am unsure how to respond to a difficult or uncomfortable situation; (f) be punctual and notify the Learning Site if I believe I will be late or absent; and (g) respect the privacy of the Learning Site’s clients.
5. While participating in this learning activity, I will not (a) report to the Learning Site under the influence of drugs or alcohol; (b) give or loan money or other personal belongings to a client; (c) make promises to a client I cannot keep; (d) give a client or representative a ride in my personal vehicle; (e) engage in behavior that might be perceived as harassment of a client or Learning Site representative; (f) engage in behavior that might be perceived as discriminating against an individual on the basis of their age, race, gender,

sexual orientation, mental capacity, or ethnicity; (g) engage in any type of business with clients during the term of my placement; (h) disclose without permission the Learning Site's proprietary information, records or confidential information concerning its clients; or (i) enter into personal relationships with a client or Learning Site representative during the term of my placement. I understand that the Learning Site may dismiss me if I engage in any of these behaviors.

6. I agree to contact the faculty of record if I believe I have been discriminated against, harassed or injured while engaged in this learning activity. The faculty of record will report the issue to the University's Equal Opportunity (EO) Manager, who will determine the disposition of the allegation or complaint.
7. I understand and acknowledge that neither the University nor the Learning Site assumes any financial responsibility in the event I am injured or become ill as a result of my participating in this learning activity. I understand that I am personally responsible for paying any costs I may incur for the treatment of any such injury or illness. I acknowledge that the University recommends that I carry health insurance.

I have read, understand and agree to comply with these guidelines.

Student Signature: _____

Date: _____