



Master of Science in Accountancy Student Handbook 2017 - 2018

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Table of Contents

Critical Dates and Deadlines	3
Coursework	4
MSA Courses	5
Program Schedule	9
Academic Information	11
Registration Information	12
Professional Internships	14
Careers and Recruiting	15
California CPA Licensure	17
California Board of Accountancy Requirements	19
Mapping of MSA Courses into CPA Requirements	20
Administrative Information	21
Campus Resources	22
MSA Program Learning Goals	27
Lucas College and Graduate School Mission	27
Internship Documents	29
Internship Learning Plan	30
Participation Guidelines	32

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

- Monday, May 1, 2017- Last day to register for Certificate in Accounting Fundamentals Summer 2017 classes. Contact Catherine Dougherty with questions.
- Saturday, August 19, 2017 – Graduate Student Professional Etiquette Networking Lunch.
- Wednesday, September 6, 2017- Last day to drop Fall classes without petition or with a “W” grade.
- Wednesday, September 6, 2017 – First draft of resumes due.
- Wednesday, September 13, 2017– Last day to register for Fall 2017 classes. Contact Catherine Dougherty for course add codes if needed.
- Friday, September 15, 2017 – Final resumes due for Meet the Firms resume book.
- Monday, September 25, 2017 – 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.
- Wednesday, September 27- Thursday, September 28, 2017 – Business, Government & Nonprofit Job/Internship Fair, sponsored by Career Planning and Placement. Smaller CPA firms, government, non-profit employers present. 12-4pm.
- Wednesday, November 22, 2017 – Internship forms posted.
- Friday, December 8, 2017 – Internship forms due to MSA director.
- February 2018 TBA - Candidacy form due to Catherine Dougherty.

- February 2018 TBA- Graduation application due to Catherine Dougherty for May graduates.
- Monday, April 2, 2018 - Internship report due.
- May 2018 – Date to be announced. Lucas College and Graduate School of Business commencement.
- Friday, June 1, 2018 – Graduation application due to Catherine Dougherty 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 2017

Course Number/Name	Meeting Time	Instructor	Location
Orientation	May 23	Elizabeth Grace	BBC 032
BUS 220B Financial Reporting & Analysis	May 30 - June 13 (Class will be held Wed, May 31 to replace May 29)	Ben Anderson	BBC 021
BUS 220E Financial Reporting and Analysis II	June 15 - June 30	Steven He	BBC 021
BUS 220F Management Accounting & Control Systems	July 3 - July 17 (Class will be held Wed July 5 and July 12)	Mallory McWilliams	BBC 021
BUS 220G Tax Factors of Business and Investment Decisions	July 20 - August 4	Joel Busch	BBC 021
BUS 220C Accounting Information Systems	August 7 - August 22	Esperanza Huerta	BBC 321

2017/2018 MSA PROGRAM SCHEDULE

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

Fall 2017

Course Number/Name	Days	Dates	Instructor
BUS 220J Professional Communications and Relationships	MW	August 23-October 4	Elizabeth Grace

BUS 220S Financial Analysis & Reporting III	T TH	August 24-September 26	Mary Calegari
BUS 220R Software Applications for Accounting	F 9am – 1	September 1-November 3	Esperanza Huerta
BUS 220A Financial Statement Analysis	T TH	September 28-October 31	Mallory McWilliams
BUS 220H Auditing: Concepts and Practice	T TH	November 2-December 7	Jian Zhang
BUS 220D Financial Analysis and Markets	MW	November 6-December 11	Marco Pagani

Spring 2018 Tentative Schedule

Course Number/Name	Days	Dates	Instructor
BUS 220M Accounting Ethics	Online	January. 24 – March 30	Jian Zhang
BUS 220K Accounting Practicum	Online	January 24 – March 30	Cate Lycurgus
BUS 220V Special Topics in Accounting	T TH	April 3 – May 3	Mallory McWilliams
BUS 220U IT Audit and Internal Controls	MF	April. 2 – May 4	Esperanza Huerta
BUS 220P Taxation of Individuals and Flow-Through Entities	MTThF	May 7 – May 22	Caroline Chen
BUS 220X Business Analysis & Valuation Using Financial Statements	WS	TBA	Frank Jones

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

<http://www.sjsu.edu/lucasgsb/programs/msa/current/schedule/schedule1718/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 “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 will be available online at:

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

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 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. 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: <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, John Salangsang, 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 – See link above.

- 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. 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, BUS220D, BUS220X

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
- 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

- 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 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 parking@sjsu.edu.

Student Health Center

The Student Health Center is located at the corner of 7th 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: 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</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: John Salangsang. 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,</p>	<p>Building SSC (Located at corner of 10th and San Fernando Streets) Phone: 408-924-</p>

<p>methods of payment, parking permits, SJSU fees, online forms such as transcript request and parking permit application</p>	<p>6091 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. San José, CA 95112 (408) 808-2000</p>
<p>CLUBS/STUDENT ORGANIZATIONS</p> <p>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>	<p>Student activities & services office; M-F, 8 am-5 pm</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.</p>	<p>Administration 201 924-5910</p>

Hours: Monday - Friday 8:30am - 12:15pm and 1:15 - 5:00pm	
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	Student Services 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 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.	Clark Hall, room 543 (408)924-5920
STUDENT 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 7 th and Paseo de San Antonio (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
<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>	7th Street Garage 924-6556
<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>	Student Union, Suite 2600 924-6976
<p>SECURITY - UNIVERSITY POLICE DEPARTMENT— http://www.sjsu.edu/police/ Escorts. Evening guides. Safety/security concerns and problems</p>	UPD 924-2222

CAMPUS MAP

Main Campus

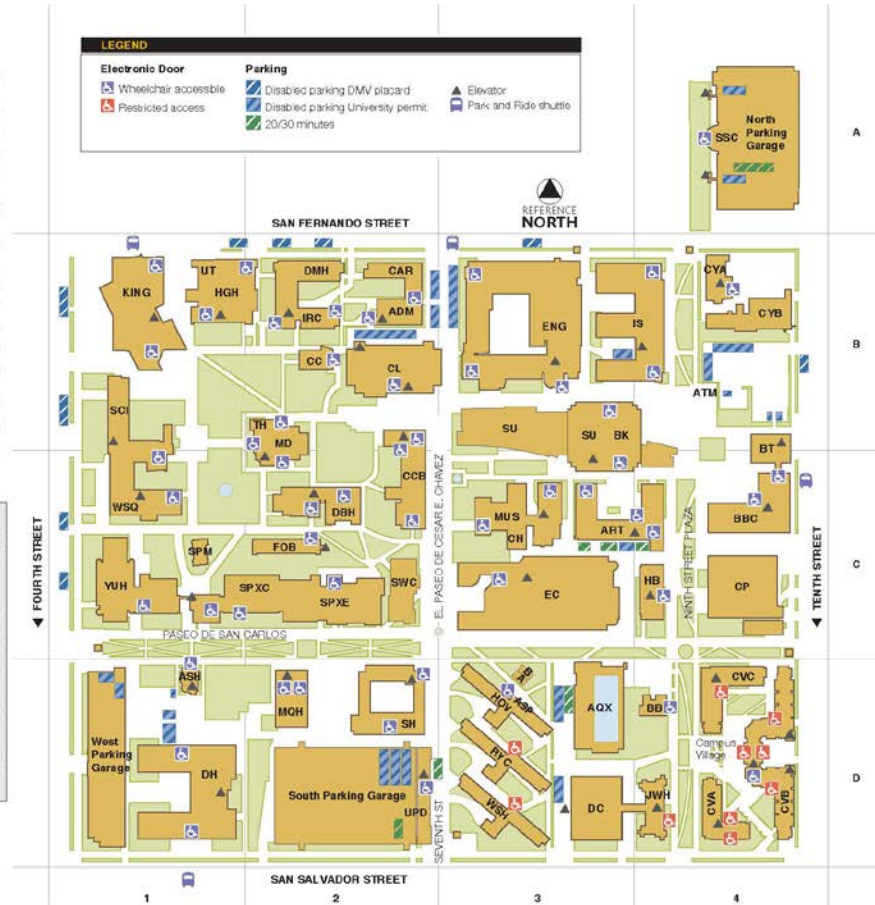
BUILDING	LOCATION	
A Modular A	D3	
ADM Administration	B2	
AQX Aquatics Center	D3	
ART Art Building	C3	
ASH Associated Students House	D1	
B Modular B	D3	
DDC Boccardo Business Complex	C4	
BB Building BB	D4	
BT Business Tower	C2	
CAR Career Center	D2	
CC Computer Center	B2	
OCB Central Classroom Building	C2	
CL Clark Hall	B2	
CP Cooling Plant	C4	
CVA Campus Village A	D4	
CVB Campus Village B	D4	
CVC Campus Village C	D4	
CVA Corporation Yard A	B4	
CYB Corporation Yard B	B4	
DC Dining Commons	D3	
DMH Dudley Moorhead Hall	B2	
DH Duncan Hall	D1	
DBH Dwight Bentel 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	
MQH MacQuarrie Hall	D2	
MD Morris Daley Auditorium	B2	
MUS Music Building	C3	
RYC Royce Hall	D3	
SCI Science Building	C1	
SPXC Spartan Complex Central	C2	
SPXE Spartan Complex East	C2	
SPM Spartan Memorial	C1	
SWC Student Wellness Center	C2	
SSC Student Services Center	A4	
SU Student Union	B3	
SH Sweeney Hall	D2	
TH Tower Hall	B2	
UPD University Police Department	D2	
WSH Washburn Hall	D3	
WSQ Washington Square Hall	C1	
YUH Yoshinori Uchida Hall	C1	

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	D2

Food/Coffee	
CVB	D4
KING	B1
MQH	D2
SU	B3

ATM	
ATM	B4
EC	C3
KING	B1



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.

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: _____