Attachment 6

Minutes of the April 2011 AEC Meeting

DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
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DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY

MINUTES OF THE
April 15, 2011
ACCOUNTING EDUCATION COMMITTEE (AEC) MEETING

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815
Telephone: (916) 263-3680

I. Roll Call and Call to Order.

AEC Chair Ruben Davila, called the meeting of the AEC to order at 12:30 p.m. on Friday, April 15, 2011 at the California Board of Accountancy (CBA) office. Mr. Davila stated that to ensure compliance with the Bagley-Keene Open Meeting Act, Section 11122.5(c)(6), if a majority of members of the full CBA are present at a committee meeting, members who are not members of that committee may attend the meeting only as observers. CBA members who are not committee members may not sit at the table with the committee, and they may not participate in the meeting by making statements or by asking questions of any committee members.

AEC Members	
Ruben Davila, Chair	12:30 p.m. to 2:15 p.m.
Donald Driftmier, CBA Member	12:30 p.m. to 2:15 p.m.
Sherry Anderson	12:30 p.m. to 2:15 p.m.
Betty Chavis	12:30 p.m. to 2:15 p.m.
Thomas Dalton	12:30 p.m. to 2:15 p.m.
Michael Moore	12:30 p.m. to 2:15 p.m.
Gary Pieroni	Not Present
Sara Seyedin	Not Present
Xiaoli “Charlie” Yuan	Not Present

Staff and Legal Counsel	Other Participants
Rich Andres, Information Technology Staff	Jason Fox, CalCPA
Patti Bowers, Executive Officer	Molly Isbell, KP Public Affairs
Dominic Franzella, Manager, Licensing	Tiffany Rasmussen, KPMG
Deanne Pearce, Chief, Licensing Division	Jeannie Tindel, CalCPA
Jenny Sheldon, Licensing Coordinator	

I. Approve Minutes of the February 18, 2011 AEC Meeting.

It was moved by Mr. Driftmier, seconded by Ms. Chavis, and unanimously carried by those present to approve the minutes (Attachment #1).

II. Update on the Ethics Curriculum Committee Activities.

Mr. Franzella provided an oral report for this item. Mr. Franzella reported that the Ethics Curriculum Committee (ECC), which is charged with developing the 10 units of ethics study guidelines, has met three times. At the April 6, 2011 meeting the subcommittee presented a proposal for the ethics study guidelines. The recommendation included the following:

- Three semester units or four quarter units in an upper division course or courses solely devoted to accounting ethics, accounting fraud, or accountants' professional responsibilities.

- No more than seven semester units in a combination of either un-capped or capped courses.

  The un-capped courses include courses such as business law, human resources management, corporate governance, and courses that have ethics, morals, or fraud in the course title.

  The capped courses would come from specific disciplines including Philosophy, Psychology, Sociology, Cultural, Ethnic and Diversity Studies, and Religion. To prevent overuse of a course in a single discipline the subcommittee recommends that no more than 3 units can be completed in one discipline.

- No more than one semester unit be applied to the 10 semester unit ethics requirement for courses devoted solely to financial statement auditing.

Based on the discussion and feedback at the meeting the subcommittee will be meeting again with staff to refine the proposal to be brought back at the May 18, 2011 ECC meeting.

Mr. Driftmier added that he believes at the next ECC meeting final decisions will be made on the proposed requirements. He also stated that he believes the ECC proposal is in keeping with the spirit of the legislation and has been accomplished in a way that will be workable for the colleges/universities, students, and the CBA staff. He expressed thanks to the ECC and staff for their work.

III. Information on the Education Requirements for Certain Master's Degrees that Could be Considered for Meeting the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

Ms. Sheldon presented the memorandum for this agenda item (**Attachment #2**) and reported that over the course of several meetings members considered the acceptance of specified master's degrees to meet the 20 units of accounting study. In response to public comments received at the February 2011 AEC meeting regarding the acceptance of degrees such as a Master of Business Administration (MBA) or Master of Laws (LL.M.), in addition to the already agreed upon Master of Accounting and Master of Taxation, staff researched the various degree requirements.

Specifically, staff compared the degree requirements of an LL.M. in Taxation to a Master of Taxation and the degree requirements for an MBA with an accounting emphasis to Master of Accounting. Staff also provided, in attachments to the memorandum, the academic requirements for degrees such as a Master of Finance, Master of Economics, and MBA programs with up to eleven different areas of concentration.

An additional comment received at the February 2011 AEC meeting was to amend the proposal to include higher degrees such as a Doctorate of Accounting.

Members discussed the educational requirements of each degree and came to a general consensus that a Master of Accounting, Master of Taxation, and LL.M. in Taxation would all be deemed substantially equivalent to meeting the 20 units of accounting study.

Mr. Davila asked for comments regarding the acceptance of a Ph.D. in Accounting. Mr. Moore indicated that there is an administrative problem with transcripts not specifying that the Ph.D. is in accounting but simply a Ph.D. Mr. Davila indicated the same situation occurs for a MBA with a concentration in that the type of concentration is not listed on the transcript. Mr. Moore indicated that the MBA program at the University of California, Riverside does not provide many accounting hours beyond the presently required 24 semester units of accounting so he would not be in favor of an equivalency determination for an MBA program. Mr. Dalton stated that a Ph.D. program is research oriented rather than academic and the student may not complete any specific accounting courses. Members agreed the MBA and Ph.D. should not be included in the list of degrees deemed substantially equivalent to meeting the 20 units of accounting study.

IV. Information on College and University Course Offerings in the Subject Area of Cultural Awareness.

Ms. Sheldon presented the memorandum for this agenda item (**Attachment #3**). Ms. Sheldon reported that at the February 2011 AEC meeting, while discussing the subcommittee's proposal to allow a maximum of three semester units in Language under the subject area of "other academic work relevant to accounting

and business," members suggested the addition of courses in cultural awareness. At members' request staff reviewed the cultural and ethnic course offerings at several colleges and universities.

Ms. Sheldon provided members with information on two different approaches for determining courses that would qualify under cultural awareness. The first approach would be to identify a list of acceptable departments in which the three units can be completed such as Sociology, Gender Studies, and Religion. The alternate approach would be to simply state three units in Cultural or Ethnic studies and remain silent on the department.

Mr. Davila stated that he prefers the course title approach rather than the departmental approach due to flexibility. Mr. Driftmier indicated the purpose is to broaden students' horizon and that with a three unit limit the risk of unrelated courses is mitigated. Mr. Dalton and Mr. Moore agreed with the broad approach and that it is best to leave it up to the candidate to determine which course would be most beneficial in their career.

Ms. Chavis questioned whether cultural courses need to be addressed as it seems to be a general education requirement. Mr. Davila clarified that the course would not be a requirement but rather an allowance.

V. Consideration of Draft Regulatory Language to Clarify the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

Mr. Franzella presented the memorandum for this agenda item (**Attachment #4**) and reported that at the February 2011 AEC meeting, members concurred with the majority of the subcommittee's proposal for the 20 units of accounting study with a minor expansion to include cultural awareness and ethnic studies in the broad educational area of Language. Mr. Franzella provided a review of the subcommittee's proposal focusing on the four broad educational areas used to define the term "other academic work relevant to accounting and business."

At the request of the Chair staff used the draft regulatory language to test against a sample of licensees recently approved for licensure to determine if they would have met the requirements presently being considered for the 20 units of accounting study. Mr. Franzella reported that many applicants did not have the proposed minimum six units of upper division accounting study and staff found it difficult to identify any courses that would qualify under the definition of knowledge-based and industry-based education areas.

Ms. Chavis questioned if staff had received any information regarding the identification and availability of upper division courses at community colleges. Ms. Pearce indicated that staff is still in the process of reaching out to the Board of Governors of the California Community Colleges to obtain official information on this topic.

Mr. Moore indicated that he was not surprised by staff's findings because the purpose of the legislation and the committee is to put structure into the 20 units and once the structure is in place students will have a roadmap for completing relevant courses.

Mr. Davila asked members if they wanted to reconsider the proposal to require all 20 units be completed at the upper division level, specifically in the area of skills-based courses.

Mr. Dalton stated that he has no opposition to allowing lower division coursework but if members agree to continue recommending upper division coursework he would like the language to remain as presently drafted. Ms. Pearce commented that the present language could potentially preclude community college courses from qualifying if it is determined that upper division courses cannot be identified on community college transcripts. Mr. Moore stated his belief that community colleges will respond appropriately if the proposed requirement is implemented. Mr. Driftmier indicated that community colleges are very inclusive in that they play an important role in students obtaining the present 24/24 requirement and the additional 20 units of accounting study is simply another layer to the education requirements.

Mr. Davila returned the discussions to the proposed regulatory language and questioned what staff needed from members to make the four board educational areas workable for identifying courses. Mr. Dalton suggested members look at the second option for regulatory language provided in the memorandum.

Mr. Dalton stated that he liked the alternate language because it is simple, straightforward, and reads like a college catalog that students would find familiar. Mr. Moore stated that he would like the list of acceptable courses or departments to include all physical and life sciences. Mr. Davila agreed with including all physical and life sciences in the area of industry-based education.

For defining the term "other academic work relevant to accounting and business," members came to a general consensus to permit three semester units in languages and/or cultural awareness, three semester units in industry-related education, and three semester units in skills-based education. After further discussion on the benefits of using either departmental/subject area designators or key terms in a course title to identify acceptable skills-based and industry-based courses, members came to a general agreement to move toward the departmental approach.

VI. AEC Timeline, Future Agenda Items and Meeting Dates.

Mr. Franzella explained that the legislatively-mandated deadline for the CBA to adopt regulations for the 20 units of accounting study by January 1, 2012 is fast

approaching. As a result the CBA will need to have the AEC's final recommendation by the July 2011 CBA meeting to allow for a regulatory hearing to be held in November 2011, the last CBA meeting before the January 1, 2012 due date.

The next AEC meeting will be held May 9, 2011. There will also be a joint meeting of the AEC and ECC in June 2011 to expose the proposal to stakeholders.

VII. Public Comments

Ms. Rasmussen questioned if a document would be put together showing all education requirements – the 24/24, 20 units of accounting study, and 10 units of ethics education – and how they fit together.

Ms. Pearce responded in the affirmative.

No further public comments were received.

ADJOURNMENT.

There being no further business to be conducted, the meeting was adjourned at 2:15 p.m. on Friday, April 15, 2011.

_____

Ruben Davila, Chair

Prepared by Jenny Sheldon, Licensing Coordinator.

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DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY

Draft **Draft**

MINUTES OF THE
February 18, 2011
ACCOUNTING EDUCATION COMMITTEE (AEC) MEETING

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815
Telephone: (916) 263-3680

I. Roll Call and Call to Order.

AEC Chair Ruben Davila, called the meeting of the AEC to order at 12:39 p.m. on Friday, February 18, 2011 at the California Board of Accountancy (CBA) office. Mr. Davila indicated that to ensure compliance with the Bagley-Keene Open Meeting Act, Section 11122.5(c)(6), if a majority of members of the full CBA are present at a committee meeting, members who are not members of that committee may attend the meeting only as observers. CBA members who are not committee members may not sit at the table with the committee, and they may not participate in the meeting by making statements or by asking questions of any committee members.

AEC Members	
Ruben Davila, Chair	12:39 p.m. to 3:52 p.m.
Donald Driftmier, CBA Member	12:39 p.m. to 3:52 p.m.
Sherry Anderson	Not Present
Betty Chavis	12:39 p.m. to 3:52 p.m.
Thomas Dalton	12:39 p.m. to 3:52 p.m.
Michael Moore	12:39 p.m. to 3:52 p.m.
Gary Pieroni	12:39 p.m. to 3:52 p.m.
Sara Seyedin	12:55 p.m. to 3:52 p.m.
Xiaoli “Charlie” Yuan	Not Present

Staff and Legal Counsel	Other Participants
Rich Andres, Information Technology Staff	Jason Fox, CalCPA
Dominic Franzella, Manager, Licensing	Pilar Oñate-Quintana, KP Public Affairs
Deanne Pearce, Chief, Licensing Division	Tiffany Rasmussen, KPMG
Jenny Sheldon, Licensing Coordinator	Jeannie Tindel, CalCPA

II. Approve Minutes of the September 3, 2010 AEC Meeting.

It was moved by Mr. Driftmier, seconded by Ms. Chavis, and unanimously carried by those present to approve the minutes (Attachment #1). Ms. Seyedin was not present at the time of the vote.

III. Acceptance of Units Earned at College or University Extension Programs for Purposes of Meeting the Educational Requirements for CPA Licensure.

Ms. Pearce provided an oral report for this item. Ms. Pearce stated that staff continue to work on this item with DCA legal counsel and will report back once more information is available. Mr. Davila indicated that the reason for the research is to determine whether courses completed through an extension program and reflected on university transcripts fall under the university's accreditation.

IV. Consideration of Recommending to the CBA Acceptance of a Specified Master's Degree to meet the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

Ms. Sheldon presented the memorandum for this agenda item (**Attachment #2**). At the June 2010 AEC meeting members came to a general consensus to allow a Master of Accounting or Master of Taxation degree to meet the 20 units of accounting study. Ms. Sheldon reported that staff believe it would be prudent for members to consider formally recommending that the CBA sponsor legislation to specifically allow a specified master's degree to meet the 20 units of accounting study in order to eliminate any question as to the CBA's authority to effectuate such a regulation. Ms. Sheldon presented two options for draft statutory language and identified issues for consideration to the AEC with each of the two options. The language for each option is listed on page three of **Attachment #2**.

Members discussed the draft language and expressed that the option providing the CBA with the most flexibility would be the most favorable option.

Ms. Rasmussen commented that there are additional degrees that may be equivalent such as a Master's of Business Administration with an accounting emphasis, Master's of Forensic Accounting, or a Master's of Law degree with an emphasis in taxation.

Staff was directed to research the degrees mentioned by Ms. Rasmussen so members could evaluate if the degrees should be deemed substantially equivalent to the academic requirements of a Master's of Accounting or Master's of Taxation degree.

It was moved by Mr. Driftmier, seconded by Mr. Moore, and unanimously carried by those present to move forward with recommending the CBA sponsor legislation to allow a specified master's degree to meet the 20 units of accounting study.

Ms. Tindel suggested that members may wish to consider stating graduate degree rather than master's degree in order to allow a doctorate or juris doctorate degree in a related subject to qualify.

Staff was directed to include accounting-related graduate degrees in the research to be performed.

V. Report of the Subcommittee's September 24th and December 21st Meetings and Proposal for the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

Mr. Moore and Mr. Davila presented the memorandum for this agenda item (**Attachment #3**).

The AEC went through each recommendation outlined in the memorandum to determine continued agreement. The AEC revisited the discussion regarding the suggested requirement that all courses be completed at the upper division level, specifically in the area of communications courses.

Ms. Seyedin expressed concern that community colleges do not clearly specify upper division courses in the course catalog as she had previously thought, which may exclude community colleges and create barriers to entry and financial hardships to students. Ms. Seyedin recommended the regulatory language specifically state that upper division courses taken at community colleges are acceptable or remove the requirement that courses be completed at the upper division level. Staff clarified that if courses are not identified as upper division on the college transcript staff would be unable to accurately distinguish between upper and lower division courses when reviewing an application.

Staff was directed to perform research to determine how upper division courses are identified at community colleges to include reviewing community college course catalogs, articulation agreements, and contacting the Board of Governors of California Community Colleges.

Members did not vote on the subcommittee's recommendations but came to a general consensus to require all units be completed at the upper division level, require a minimum of six units be completed in accounting subjects and a maximum of 14 units in business-related subjects or other academic work relevant to accounting and business, allow a maximum of four units in internships or independent study, and accept a specified master's degree to meet the 20 units of accounting study.

Members discussed the subcommittee's proposal for defining the term "other academic work relevant to accounting and business." No comments were made regarding the proposed maximum of six units in skills-based courses.

Ms. Chavis recommended that the language portion of the definition be changed to include cultural studies. Mr. Driftmier agreed that cultural awareness is vital to business interactions. Members came to a general consensus that the language section should be amended to include cultural studies keeping the three unit cap. Staff was directed to research college course catalogs to determine how cultural courses are identified.

Mr. Davila moved the discussion to the area of industry-based courses, which are professional programs including engineering, architecture, real estate, etc. In discussing the difference between industry-based and knowledge-based courses members came to a general agreement that nearly all subject areas have industry applicability. Mr. Franzella asked for clarification on the difference between industry based and knowledge based. Mr. Davila stated that knowledge based and industry based are part of the same topic because knowledge based is a subset of industry based in that it has applicability to industry even though the course is not designed to address the industry application of the subject.

Members came to a general consensus that no unit limitation should be placed on industry-based courses due to the direct relationship to the accounting profession. Members also came to a general consensus that knowledge-based courses should be limited to three units due to the indirect nature of relationship to professional practice.

Ms. Tindel questioned if the industry-based course work will have a 14 unit limitation. Mr. Davila confirmed that industry-based courses would fall under the 14 unit limitation assigned to business-related subjects and "other academic work relevant to accounting and business."

VI. Information on Educational Documents to Meet the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014.

Mr. Franzella presented the memorandum for this agenda item (**Attachment #4**). Mr. Franzella provided members with information on the CBA's transcript review process and identified areas for member consideration including the previously discussed inability to identify upper division coursework on community college transcripts, courses categorized as "other professional courses," and the ability to identify qualifying courses based on the regulatory language as proposed by the subcommittee.

Members discussed the information provided on transcripts. As was discussed under Agenda Item V, staff will perform further research regarding how upper division courses are identified at community colleges.

VII. Future Agenda Items and Meeting Dates.

Future meeting agenda items include all identified areas of research, information on the acceptability of courses completed at extension programs, and draft regulatory language.

Staff will contact members to determine availability for the next AEC meeting.

VIII. Public Comments

The CBA received three written comments on behalf of the AEC. (**Attachment #5**).

No further public comments were received.

ADJOURNMENT.

There being no further business to be conducted, the meeting was adjourned at 3:52 p.m. on Friday, February 18, 2011.

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Ruben Davila, Chair

Prepared by Jenny Sheldon, Licensing Coordinator.

State of California
Department of Consumer Affairs

Attachment 2

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

M e m o r a n d u m

AEC Agenda Item III.
April 15, 2011

To : AEC Members

Date : April 6, 2011

Telephone : (916) 561-4339
Facsimile : (916) 263-3672
E-mail : jsheldon@cba.ca.gov

From : Jenny Sheldon, Coordinator
Licensing Division

Subject : Information on the Education Requirements for Certain Master's Degrees that Could be Considered for Meeting the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014

Over the course of several Accounting Education Committee (AEC) meetings members discussed the idea of accepting specified master's degrees to meet the 20 units of accounting study required for CPA licensure beginning January 1, 2014. At the February 2011 AEC meeting, members discussed the subcommittee's proposal which included accepting a Master of Accounting or Master of Taxation to fulfill the 20 units of accounting study.

Members agreed with the subcommittee's recommendation to permit the two degrees to meet the 20 units of accounting study. However, based on public comments regarding the possibility of expanding the list of acceptable degrees, members requested information regarding the educational requirements for degrees such as a Master of Business Administration (MBA) with an accounting concentration and a Master of Laws (LL.M.). Staff researched various degree requirements at four colleges and universities – California State Polytechnic University, Pomona (CalPoly Pomona) (**Attachment 1**); California State University, San Bernardino (CSU, San Bernardino) (**Attachment 2**); University of Southern California (USC) (**Attachment 3**); and Golden Gate University (**Attachment 4**).

The first area of consideration affects the potential regulatory language, which presently states "…completion of master's degrees" (**Agenda Item V, Attachment #2** provides the full text of the proposed regulatory language). One of the public comments questioned whether this language should be amended so it does not prevent an individual with a more advanced degree, such as Doctorate of Accounting, from benefiting from the same equivalency determination as an individual with a Master of Accounting. If members wish to address the acceptance of degrees beyond the masters level the proposed language could be amended to read "…completion of specified master's degrees or higher."

The second area of consideration affects the list of acceptable degrees, which as presently written allows for the acceptance of a Master of Accounting and Master of Taxation to meet the 20 units of accounting study. Attached are excerpts from the

catalogs of the four colleges and universities listed above. The attachments provide information regarding the degree requirements for many programs that are related to accounting or business.

Staff performed a preliminary review of the information focusing on the Master of Taxation compared to the LL.M. degree and the various areas of emphasis available in MBA programs compared to the minimum six units of upper division accounting courses identified in the subcommittee's proposal. Staff made the following observations.

Master of Taxation and LL.M.

- According to the USC catalog the LL.M. in Taxation program is designed to provide students with specialized and advanced knowledge of tax law. This program requires completion of 24 semester units in tax law in addition to an unspecified number of elective courses. The Master of Business Taxation program at USC requires a minimum of 21 semester units in taxation in addition to other accounting and business courses.

- Golden Gate University offers a LL.M. in Taxation and United States legal studies which requires completion of a minimum of 26 semester units in taxation. The university's Master of Taxation program requires completion of a minimum of 30 semester units in taxation.

MBA Programs

- In addition to the standard MBA program, the colleges and universities offer anywhere from eight to eleven areas of emphasis ranging from accounting, finance, and international business to hospitality management and project management. For comparison to a Master of Accounting program staff focused on the MBA programs with an emphasis in accounting or finance.

- CalPoly Pomona offers MBA programs with nine different areas of emphasis including accounting and finance. The catalog states that a set of courses appropriate to the career goal will be selected by the student and faculty advisor but does provide a minimum required number of accounting course units. By comparison the Master of Accountancy program offered at CalPoly Pomona requires a total of 45 quarter (30 semester) units in accounting and business courses with a minimum of 29 quarter (19 1/3 semester) units in accounting.

- CSU, San Bernardino offers MBA programs with eight areas of emphasis including accounting and finance. The accounting emphasis requires 20 quarter (13 1/3 semester) units of accounting courses and the finance emphasis requires 20 quarter (13 1/3 semester) units of courses from the finance department. According to the present definitions of accounting and business-related subjects found in Sections 9.2(b) and (c) of the CBA Regulations, only

courses in financial reporting and financial statement analysis are considered accounting courses. All other finance courses fall into the business-related subject area.

The Master of Accountancy program requires a minimum of 20 quarter (13 1/3 semester) units in accounting courses plus an additional 25 quarter (16 2/3 semester) units in courses to be selected in consultation with an advisor. The catalog does not state whether the 25 quarter (16 2/3 semester) units have to be in accounting courses. The degree program also offers a Professional Accounting option which includes both accounting and finance courses.

The information provided is merely a high level summary of the type of information included in the four attachments to this memorandum. Staff do not have an opinion on the equivalency of any of these degree programs and defer judgment to the expertise of AEC members.

AEC Chair, Professor Ruben Davila, presented the AEC's recommendation to allow specified degrees to meet the 20 units of accounting study at the March 2011 CBA meeting. Based on CBA members' acceptance of the recommendation and further assurances from DCA legal counsel that sufficient statutory authority presently exists to effectuate such a recommendation in regulation, staff intend to move forward with preparing the rulemaking materials to implement this recommendation via regulation. Staff plan to submit the rulemaking file to the Office of Administrative Law (OAL) on May 24, 2011. By filing the rulemaking documents by this date, the CBA will be able to hold a public hearing on the proposed regulations at its July 2011 CBA meeting. Staff is hopeful that the OAL will be able to render a decision on the rulemaking file by year's end. If by year's end OAL has yet to render a decision on the rulemaking file, staff may request that the CBA sponsor legislation in 2012.

To draft the language necessary for the proposed regulation, staff need the AEC to finalize the list of acceptable post-baccalaureate degrees that will qualify toward fulfilling the new 20 units of accounting study.

COLLEGE OF BUSINESS ADMINISTRATION

www.cba.csupomona.edu/graduateprograms

Richard S. Lapidus, Dean
Vicki S. Peden, Associate Dean
_____, Associate Dean

GRADUATE PROGRAMS

MASTER OF SCIENCE IN ACCOUNTANCY

MASTER OF BUSINESS ADMINISTRATION (MBA)

Emphases in:

Accounting
Entrepreneurship
Finance
Hospitality Management
Human Resources Management
Information Management
International Business
Marketing
Technology and Operations Management

MASTER OF SCIENCE IN BUSINESS ADMINISTRATION

Subplan in:

Information Systems Auditing

MASTER OF BUSINESS ADMINISTRATION

The Master of Business Administration curriculum is designed to provide a two-year program of broad professional development. The objectives are to develop a better understanding of the role of the professional manager and the responsibilities within the firm and society; to assist the student in developing a critical approach to decision making and the ability to speak and write effectively and professionally; to develop skills in interpersonal relations; and to develop a sound theoretical understanding of organizations and a management perspective for considering problems and making decisions from the viewpoint of the entire firm, industry and economy.

ADMISSION TO THE PROGRAM AND REQUIREMENTS

After a prospective student has submitted the application for admission to the MBA program to the Office of Admissions, the procedure will be as follows:

1. Admission to the MBA program will be granted upon the recommendation of the College of Business Administration Associate Dean. Selection will be on the basis of evidence of ability to perform at a high academic level. The following criteria are considered: the undergraduate grade-point average, scores on the Graduate Management Admissions Test (GMAT), managerial work experience, letters of recommendation and the applicant's personal statement.
2. A minimum GMAT score of 450 is required to be considered for admission to the program.
3. A TOEFL score of 237 Computer Based, 580 Paper Based, 92 Internet Based, or better is required for admission of international students to the program.
4. First-year program courses may be waived if equivalent courses have been successfully completed or proficiency in the subject matter can be demonstrated. Waiver will be granted on recommendation of the Associate Dean.
5. No more than 13 units of acceptable graduate credit may be transferred from another AACSB accredited graduate institution. No more than 13 units taken through Extended University may be used on a contract. No more than 13 units of acceptable graduate credit may be petitioned by an undergraduate student. A total limit of 13 transfer, Extended University, and/or units petitioned for graduate credit may be included on a master's contract. The stipulated time limit of 7 years applies to all of the above.
6. A degree requirements worksheet will be prepared by the Graduate Business Programs Office when the student is admitted. An official degree program will be finalized prior to the completion of the second quarter. It will be approved by the Graduate Business Programs Office and verified by the Graduate Studies Analyst.
7. A grade-point average of 3.0 (B) or better must be maintained in all course work taken to satisfy degree requirements and in all graduate-level course work taken at this university.
8. Students will be required to meet all prerequisite requirements before enrolling in 600-level courses.
9. To advance to candidacy for the MBA, MSA, or MSBA degree, a student must: (a) achieve unconditional standing; (b) complete at least 12 units of graduate coursework at Cal Poly Pomona with a GPA of 3.0 or better; (c) pass the Graduation Writing Test; and, (d) have an approved program of study on file.
10. The candidate must be enrolled in the university during the quarter of graduation.

MBA PROGRAM

CURRICULUM

Prerequisite Courses

First Year

Business Economics	EC	521	(4)
Financial Accounting	GBA	510	(4)
Managerial Statistics	GBA	514	(4)
Essentials of Marketing Management	GBA	517	(4)
Legal Environment of Business	GBA	530	(4)
Production and Operations Management	GBA	531	(4)
Organizational Management, Principles and Behavior	GBA	535	(4)
Fundamentals of Financial Management	GBA	546	(4)
Management Information Systems	GBA	547	(4)
Total, First Year			(36)

Required Courses

Second Year

Managerial Accounting for Decision Making	GBA	608	(3)
Directed Study in Managerial Accounting	GBA	609	(1)
Seminar in Organizational Behavior	GBA	615	(3)
Directed Study in Organizational Behavior	GBA	616	(1)
Management Science Seminar	GBA	628	(3)
Directed Study in Management Science	GBA	629	(1)
Financial Decision Making	GBA	645	(3)
Directed Study in Financial Decision Making	GBA	646	(1)
Marketing Seminar	GBA	652	(3)

Directed Study in Marketing Seminar	GBA	653	(1)
Management Seminar	GBA	671	(3)
Directed Study in Management Seminar	GBA	672	(1)
Information Systems Seminar	GBA	673	(3)
Directed Study in Information Systems Seminar	GBA	674	(1)
Business Research Methods	GBA	683	(3)
Directed Study in Business Research Methods	GBA	684	(1)
Strategic Management	GBA	687	(3)
Directed Study in Strategic Management Strategies Practicum	GBA	688	(1)
Sub-total			(36)

Elective Courses-MBA Program

Select 8 units from the following list:

Information Systems Analysis and Design	GBA	522	(4)
Information Systems Implementation and Programming	GBA	524	(4)
Fundamentals of Contracts and Administration	GBA	532	(4)
Analysis of Key Federal Contract Elements: Price/Cost	GBA	552	(4)
Database Design and Processing	GBA	554	(4)
Computer-Based Data Communications	GBA	557	(4)
Legal Environment of Information Systems	GBA	560	(4)
Strategic HR Management	GBA	562	(4)
Executive Development	GBA	563	(4)
Creativity and Innovation	GBA	564	(4)
Professional Presentations Using Technology	GBA	565	(3)
Directed Study in Professional Presentations Using Technology	GBA	566	(1)
Internet Technologies for Business & Communication	GBA	567	(4)
Creating a Business Plan	GBA	570	(4)
Venture Growth & Financing	GBA	571	(4)
Family Business	GBA	573	(4)
Promotional Consultancy	GBA	574	(4)
Advanced IS Auditing	GBA	577	(4)
Security and Privacy of Information Systems	GBA	578	(4)
Introduction to Real Estate Analysis and Valuation	GBA	580	(4)
Special Topics for Graduate Students	GBA	599	(4)
Global Telecommunications	GBA	607	(4)
Financial Markets and Institutions	GBA	610	(3)
Directed Studies in Financial Markets and Institutions	GBA	611	(1)
Telecommunications Policy	GBA	613	(4)
Network Management and Design	GBA	614	(4)
Management-Union Relations	GBA	617	(4)
International Business	GBA	620	(4)
Federal Government Contract Cases, Appeals and Jurisdiction	GBA	630	(4)
Promotion Management	GBA	633	(4)
Sales Productivity	GBA	634	(4)
Motivation and Market Behavior	GBA	635	(4)
Project Management	GBA	636	(3)
Directed Study in Project Management	GBA	637	(1)
Quality Management	GBA	640	(3)
Directed Study in Quality Management	GBA	641	(1)
Security Analysis and Portfolio Management	GBA	647	(3)
Directed Study in Security Analysis and Portfolio Management	GBA	648	(1)
Business Forecasting	GBA	654	(3)
Directed Study in Business Forecasting	GBA	655	(1)
Financial Modeling	GBA	656	(4)
Financial Derivatives	GBA	657	(4)
Advanced Topics in International Business and Law	GBA	658	(4)
Human Interaction Skills Laboratory	GBA	665	(4)
Organizational Development	GBA	667	(4)
Real Estate Finance and Investment	GBA	680	(4)
Directed Study	GBA	691	(1-9)
Independent Study	GBA	692	(1-4)
Sub-total			(8)

With consent of the Graduate Business Programs Office up to 8 units of approved 400-level courses in business or economics may be selected as electives.

Terminal Option

Choose I or II (4 units)

Option I

Business Research Project	GBA	695	(4)

Option II

Master's Degree Thesis	GBA	696	(4)
Sub-total			(4)
TOTAL UNITS, Second Year			(48)

THE CAREER MBA PROGRAM

The Career MBA Program is designed for students who wish to emphasize a particular functional area of business. A set of courses appropriate to the career goal is selected by the student and the appropriate Graduate Faculty Advisor with the approval of the Associate Dean.

Admission to the program and other requirements are identical to those of the regular MBA. Students may change to the Career MBA or MBA at any time, but are encouraged to decide early in order to avoid taking courses for which credit cannot be given. Students with an undergraduate business major are, generally, advised not to emphasize the same area in the MBA.

The program consists of 48 units of coursework designed to ensure broad competence in management, in technical skills and in human relations as well as in the area of specialization. Current curriculum sheets for each emphasis as well as information on Graduate Faculty Advisors are available in the Graduate Business Programs Office. Students may choose one of the following emphases:

Accounting

Provides emphasis on public accounting, management accounting, or internal auditing (with the possibility of preparing for certification); or, in the areas of government and not-for-profit accounting or taxation. Intermediate accounting courses may be required for no graduate credit for some of these tracks, and are recommended for all.

Entrepreneurship

For those interested in founding their own business or working effectively in the fast-changing world of growing companies. In addition to the emphasis on start-up companies and small business management, this concentration examines the strategies used in larger corporations to tap the entrepreneurial spirit.

Finance

Provides specialization in the areas of financial analysis, the management of financial institutions, security analysis, and multi-national finance.

Hospitality Management

Designed for managers who desire an MBA with a management operations theme in the hospitality industry. The Collins College of Hospitality Management (rated one of the top-five hospitality management programs in North America) offers the hospitality emphasis with courses in management, strategy, leadership, operations analysis, multi-unit management, and information systems.

Human Resource Management

Covers such areas as employee selection, training and development, benefits programs, compensation, legal requirements, and personnel problems in diverse organizations. Prepares individuals for a variety of careers in the human resources field.

Information Management

For the individual who has earned an undergraduate degree in a non computer field. Provides an understanding of computer systems as well as the systems development process via the tools and skills necessary to be an intelligent user of computer resources and/or to manage a satellite computer installation within a user department. Not designed for individuals who wish to be programmer/analysts, project leaders, or managers of information systems at the corporate level.

International Business

Provides knowledge and expertise in international business needed to allow students to work for and/or with multinational firms. Students will be introduced to the global economic environment and the complexities of multinational sources of supply, markets, and funding. Many graduates will apply their business skills to careers in international trade.

Marketing

Provides for specialization in marketing, the business function that identifies unfulfilled needs and wants, defines and measures their magnitude, determines which target markets the organization can best serve, decides on appropriate products, services, and programs to serve these markets, and calls upon everyone in the organization to "think and serve the customer." Students who complete this emphasis will develop the skills and knowledge needed to become marketing managers and aid their organizations in achieving marketing objectives.

Technology and Operations Management

Provides basic knowledge and expertise for students with career interests in the management of manufacturing and service operations. A broad selection of course offerings permits students to tailor their program in the areas of Supply Chain Management, Enterprise Resource Planning, E-business, lean operations, project management (PERT/CPM), quality assurance (Six Sigma), purchasing, forecasting, facilities management, and quantitative methods (simulation modeling and management science).

MASTER OF SCIENCE IN BUSINESS ADMINISTRATION

The College of Business Administration offers a Master of Science in Business Administration for the student with a business degree who wishes to specialize in a concentrated area of coursework. The subplan in Information Systems Auditing is intended for students who wish to pursue a career in this area.

ADMISSION TO THE PROGRAM

1. Admission to the MSBA program will be granted upon the recommendation of the College of Business Administration Associate Dean. Selection will be on the basis of evidence of ability to perform at a high academic level. An applicant shall have a bachelor's degree in business from an accredited college or university. The following criteria are considered: undergraduate grade-point average, scores on the Graduate Management Admissions Test (GMAT), managerial work experience, letters of recommendation, and applicant's personal statement.
2. A minimum GMAT score of 450 is required to be considered for admission to the program.
3. A TOEFL score of 237 Computer Based, 580 Paper Based, 92 Internet Based, or better is required for admission of international students to the program.
4. A program worksheet of the degree requirements will be prepared by the Graduate Business Programs Office when the student is admitted. During the second quarter of attendance and prior to the student's advancement to candidacy, an official degree program will be prepared. It will be approved by the Associate Dean and verified by the Graduate Studies Analyst.

REQUIREMENTS

1. The degree program must include a minimum of 45 quarter units. No more than 13 units of acceptable graduate credit may be transferred from another AACSB accredited graduate institution. No more than 13 units taken through Extended University may be used on a contract. No more than 13 units of acceptable graduate credit may be petitioned by an undergraduate student.

   A total limit of 13 transfer, Extended University, and/or units petitioned for graduate credit may be included on a master's contract. The stipulated time limit of 7 years applies to all of the above.
2. A grade-point average of B (3.0) or better must be maintained in all course work taken to satisfy degree requirements and in all graduate-level course work taken at this university.
3. Advancement to Candidacy must be achieved.
4. The candidate must fulfill the terminal requirement of a comprehensive examination or a business research project.
5. The candidate must be enrolled in the university during the quarter of graduation.

MSBA SUBPLAN IN INFORMATION SYSTEMS AUDITING

The MSBA subplan in Information Systems Auditing is intended primarily for individuals with an interest in pursuing a career in IS auditing. The program is for business decision-makers, information systems technical specialists, information systems managers, and professionals in accounting, IS auditing, and other disciplines who wish to develop a better awareness of this field and how it can assist their organization. The objectives of the program are: to develop the ability to plan and conduct audits of the IS function; to develop the capability of reporting to management the findings reached; to prepare students for careers in the IS auditing profession; and to provide the necessary background for doctoral study and continued, self-directed study.

CURRICULUM

Due to the technical orientation of the IS Auditing subplan, a strong background in accounting and information systems is required. Before a student can be advanced to candidacy, deficiencies in any of the subject matter listed below must be removed.

Required for Admission to the Program

Information Systems Analysis and Design	GBA	522	(4)
Information Systems Implementation and Programming	GBA	524	(4)
Total			(8)

The program of study for the MSBA in IS Auditing will consist of 48 required units and 1-4 units of Terminal Option.

Required Courses MSBA Common Core

Managerial Accounting for Decision Making	GBA	608	(3)
Directed Study in Managerial Accounting for Decision Making	GBA	609	(1)
Seminar in Organizational Behavior	GBA	615	(3)
Directed Study in Organizational Behavior	GBA	616	(1)
Financial Decision Making	GBA	645	(3)
Directed Study in Financial Decision Making	GBA	646	(1)
Strategic Management	GBA	687	(3)
Directed Study in Strategic Management	GBA	688	(1)
Sub-total			(16)

Required Courses in the IS Auditing Subplan

IS Auditing	CIS	433	(4)
Computer Based Data Communications	GBA	557	(4)
Legal Environment of Information Systems	GBA	560	(4)
Advanced IS Auditing	GBA	577	(4)
Security and Privacy of Information Systems	GBA	578	(4)
Computer Forensics	CIS	481	(4)
Information Systems Seminar	GBA	673	(3)
Directed Study in Information Systems	GBA	674	(1)
MSBA Option Project	GBA	685	(4)
Sub-total			(32)

Terminal Option
Comprehensive Exam

Students are required to take the GBA 697 (1) Comprehensive Exam. If a student does not pass the comprehensive exam, then they have two options: 1) take the comprehensive exam for a second and final time, or 2) complete a Master's Degree Project, GBA 695 (4). Students who fail the comprehensive exam after two attempts will not receive their MSBA degree.

GRADUATE COURSE DESCRIPTIONS

GBA 510 Financial Accounting (4)

Accounting principles used in the collection, interpretation, and use of financial data from the standpoints of creditors, investors, and management. 4 lecture discussions.

GBA 514 Managerial Statistics (4)

Decision making using classical techniques, non-parametric tests, Bayesian analysis, utility theory, index numbers, and time-series analysis. Sampling and sampling distributions, estimation, hypothesis-testing, variance analysis, regression, correlation and multiple regression. 4 lecture discussions. Prerequisite: STA 120, equivalent, or consent of instructor.

GBA 517 Essentials of Marketing Management (4)

Development of marketing strategy to identify and serve the needs of an organization's markets and publics. Concepts relating to the analysis, planning, implementation and control of marketing strategy involving product, promotion, pricing and distribution decisions made within an external environmental context. 4 lecture discussions.

GBA 522 Information Systems Analysis and Design (4)

Introduction to object-oriented analysis and design of computer information systems. The system life cycle and its business environment. Case studies using event analysis, data dictionary, normalization and data modules. Class hierarchies, structures, and collaboration of objects. User/computer interface design. 4 lectures/problem solving.

GBA 524 Information Systems Implementation and Programming (4)

Introduction to computer programming. Use of event-driven programming language to develop interactive business information systems. 4 lectures/problem-solving.

GBA 530 Legal Environment of Business (4)

Analysis of the essential legal aspects of the business environment dealing with contracts, business-related torts, agency, employment law, and corporations. Function and operation of the courts and administrative agencies. Risk analysis and preventative law approach. 4 lecture discussions.

GBA 531 Production and Operations Management (4)

Introduction to fundamental concepts of production and operations management. Use of quantitative methods, forecasting, resource allocation, decision theory, capacity planning, project management, inventory and quality control. 4 lectures/problem solving. Prerequisite: GBA 514.

GBA 532 Fundamentals of Contracts and Administration (4)

A study of the procedures/applications associated with Federal Acquisition Regulations (FAR). In-depth approach at operational level. Sets pace for employment of FAR, concept formation, contract life and program's successful completion. 4 lectures/problem solving.

GBA 535 Organizational Management, Principles, and Behavior (4)

Integration of management functions and behavioral processes as they relate to the operation of total enterprise. 4 lecture discussions, case studies, experiential exercises.

GBA 546 Fundamentals of Financial Management (4)

Theoretical and conceptual framework for financial decision making stressing analytical and quantitative techniques. Analysis of controversial and sophisticated methods of allocating resources and raising funds both internally and externally within the corporate context. 4 lecture discussions. Prerequisites: GBA 510, GBA 514, and EC 521.

GBA 547 Management Information Systems (4)

Management and development of information systems in modern business and the public sector from the customer and the MIS perspective. Information as a strategic asset. Acquisition, analysis, integration, presentation of internal and external information.

ACCOUNTANCY

MASTER OF SCIENCE IN ACCOUNTANCY

In the Department of Accounting, College of Business Administration

http://www.cba.csupomona.edu/acc

Anwar Y. Salimi, Chair and MSA Program Director

The College of Business Administration offers a Master of Science in Accountancy for individuals wishing to pursue a career in Accounting. The objectives of the program are: advance professional knowledge in accounting and its role in organization and society, prepare students for professional opportunities in accounting, allow students to obtain professional accounting experience and "Learn By Doing" through internships, prepare students to respond to and effectively manage current conditions in the economy and the accounting profession, provide working accounting professionals an opportunity to acquire and upgrade professional accounting skills, prepare students for doctoral studies in accounting and allow students to meet the educational requirements to attain accounting professional certifications.

ADMISSION TO THE PROGRAM

1. Admission to the MSA program will be granted upon the recommendation of the College of Business Administration Associate Dean, along with the recommendation of the MSA Program Director of the department. Selection will be on the basis of evidence of ability to perform at a high academic level. An applicant shall have a bachelor's degree in business (with an emphasis in accounting) or accounting from an accredited college or university. The following criteria are considered: undergraduate grade-point average (a minimum GPA of 3.0 in upper-division undergraduate work is recommended), scores on the Graduate Management Admissions Test (GMAT), managerial work experience, letters of recommendation, and applicant's personal statement. . . . . .
2. A GMAT score of 550 or higher is required for admission to the program.
3. A TOEFL score of 580 or better (or the equivalent for a computer- or web-based test) is required for admission of international students to the program.
4. A program worksheet of the degree requirements will be prepared by the Graduate Business Programs Office when the student is admitted. During the second quarter of attendance and prior to the student's advancement to candidacy, an official degree program will be prepared. It will be approved by the Associate Dean and verified by the Graduate Studies Analyst.

Conditional admission may be granted to applicants who do not satisfy all the criteria for admission. When an applicant is admitted conditionally, the conditions to be met and the time allowed for meeting them are stated in the letter of admission. If these conditions are not satisfied, the student may be disqualified from the program.

CONDITIONAL ADMISSION

Admission to the Program may be offered to qualified applicants without a bachelor's degree in Accounting. Such applicants must complete the prerequisites listed in the program worksheet before starting the MSA Program. Admitted students without the bachelor degree of Accounting should satisfactorily complete the prerequisite courses listed below.

Business Majors in Non-Accounting Specializations

The term "Business Majors in Non-Accounting Specializations" refers to those applicants holding a bachelor's degree in business administration with a specialization in fields other than accounting. These applicants should complete the following seven accounting courses with a satisfactory grade ("B" or 3.0 GPA): (1) Introduction to Accounting Information System (ACC 304), (2) Cost Accounting (ACC 307), (3) Intermediate Accounting I (ACC 311), (4) Intermediate Accounting II (ACC 312), (5) Intermediate Accounting III (ACC 313), (6) Auditing (ACC 419), and (7) Introduction to Tax (ACC 431). Such prerequisites will be waived if similar courses have been completed with a "B" or better grade from any AACSB accredited business school. The prerequisites may be considered to be waived if those courses have been completed with a "B" or better grade from a non-AACSB accredited business school.

Non-Business Majors

The term "Non-Business Majors" refers to applicants holding a bachelor's degree with a major in a field other than business. These applicants should complete the following twelve prerequisite courses with a satisfactory grade ("B" or 3.0 GPA): (1) Legal Environment (FRL 201 or GBA 530), (2) Financial Accounting (ACC 207 and ACC 207A, or GBA 510), (3) Cost Accounting (ACC 307), (4) Managerial Finance (FRL 300 or GBA 546), (5) Managerial Statistics (TOM 302 or GBA 514), (6) Principles of Economics (EC 201 or EC 521), (7) Introduction to Accounting Information System (ACC 304), (8) Intermediate Accounting I (ACC 311), (9) Intermediate Accounting II (ACC 312), (10) Intermediate Accounting III (ACC 313), (11) Auditing (ACC 419), and (12) Introduction to Tax (ACC 431). Such prerequisites will be waived if such courses have been completed with a "B" or better grade from an AACSB-accredited business school. The prerequisites may be considered to be waived if those courses have been completed with a "B" or better grade from a non-AACSB accredited business school.

All students will also have a target date of completion for the prerequisite courses specified in their Program of Study before taking classes. Failure to complete the prerequisites agreed to within the specified time may cause the student to be put on probation.

Requirements

The curriculum for the Master of Science in Accountancy requires a minimum of 45 units of course work. The program of study consists of twenty-eight (28) units of required courses, sixteen (16) units of elective courses and a comprehensive examination (1 unit). The elective courses must be chosen from an approved list of accounting and business courses. The elective courses should be chosen in collaboration with an advisor to insure consistency with graduate goals and to assure an integrated educational experience. No more than 13 units of acceptable graduate credit may be transferred from another AACSB accredited graduate institution. No more than 13 units taken through Extended University may be used on a contract. No more than 13 units of acceptable graduate credit may be petitioned by an undergraduate student. A total limit of 13 transfer, Extended University, and/or units petitioned for graduate credit may be included on a master's contract. The stipulated time limit of 7 years applies to all of the above. A grade-point average of B (3.0) or better must be maintained in all course work taken to satisfy degree requirements and in all graduate-level course work taken at this university. Candidates must fulfill the terminal requirement of a comprehensive examination and be enrolled in the university during the quarter of graduation.

General requirements for all advanced degrees (including MSA) are found in the Graduate Scholastic Requirements section of the University catalog. Although the typical student pursuing an MSA

degree is expected to have a baccalaureate degree in Accounting, the program is designed to accommodate qualified applicants holding degrees in related business areas. Those applicants may be admitted conditionally and required to take prerequisites with no graduate credit as stipulated above. Admission to the program however does not admit a student to candidacy for the degree. Advancement to candidacy is granted upon recommendation of the faculty and implies readiness to attempt a comprehensive examination. Students who are not candidates are not eligible to register for ACC 697, Comprehensive Examination. In order to advance to candidacy for the Master of Science in Accountancy a student must:

a) achieve unconditional standing;

b) complete at least 28 quarter units of required graduate course work with a grade point average of 3.00 or better;

c) satisfy the Graduation Writing Test;

d) have an approved program of study on file.

In addition, each student is responsible for satisfying all university requirements specified elsewhere in the university catalog.

Curriculum

Required Courses

Required courses include the following for a total of twenty-nine (29) units:

Business Valuation Using Financial Statements	ACC	600	(4)
Management Accounting Seminar	ACC	608	(4)
Internal Control and Corporate Governance	ACC	610	(4)
Assurance and Regulation in Accounting	ACC	620	(4)
International Accounting Issues	ACC	630	(4)
Internship in Accounting	ACC	650	(4)
	(increase electives if waived)		
Contemporary Accounting Issues	ACC	660	(4)
Comprehensive Examination	ACC	697	(1)

Elective Courses

Select two or more courses from List A and up to two courses from List B for a total of sixteen (16) units:

List A

Management Control in Not-For-Profit Organizations	ACC	670	(4)
Fraud and Forensic Accounting	ACC	680	(4)
Strategic Tax Planning	ACC	690	(4)

List B

Organizational Communications	GBA	527	(4)
Client Server Computing	GBA	554	(4)
Legal Environment of Information Systems	GBA	560	(4)
Total Quality Management	GBA	640	(3)
Directed Study in Total Quality Mangement	GBA	641	(1)
Financial Decision-Making	GBA	645	(3)
Directed Study in Financial Decision-Making	GBA	646	(1)
Security Analysis and Portfolio Management	GBA	647	(3)
Directed Study in Security Analysis and Portfolio Management	GBA	648	(1)
Business Forecasting	GBA	654	(3)
Directed Study in Business Forecasting	GBA	655	(1)
Information Systems Seminar	GBA	673	(3)
Directed Study in Information Systems	GBA	674	(1)
Business Research Methods	GBA	683	(3)
Directed Study in Business Research Methods	GBA	684	(1)
Management Policies and Strategies Practicum	GBA	687	(3)
Directed Study in Management Policies and Strategies	GBA	688	(1)
Business Research Project	GBA	695	(2-4)

Other GBA courses if approved by the Program Director.

ACCOUNTING GRADUATE COURSE DESCRIPTIONS

ACC 600 Business Valuation Using Financial Statements (4)

Provides a framework for business analysis and valuation using financial statement data and gives practical advice when using the framework to value a firm. Emphasizes integration of key concepts from accounting finance, economic and business strategy and illustrates the latest techniques and information sources used by financial information industry professionals. 4 Seminar, Case Analysis

ACC 608 Management Accounting Seminar (4)

Strategic management accounting and control issues, including cost determination and analysis, activity-based systems, budgeting, transfer pricing, performance evaluation, cost management and ethics. 4 lecture / discussion. Prerequisite: GBA 511 or equivalent.

ACC 610 Internal Control and Corporate Governance (4)

Presents the foundation of internal control theory accepted and promulgated by auditors and accountants. Supplemented by management implementation to achieve effective corporate governance. Includes best practices from preeminent companies that serve as benchmarks and models for evaluating and strengthening corporate governance. Seminar course with problem solving and case studies.

ACC 620 - Assurance and Regulation in Accounting (4)

A managerial perspective on accounting assurance and regulatory requirements for all types of businesses. Emphasis on financial statement audits, public company requirements, other governmental regulation and internal auditing. Seminar course with problem solving and case studies.

ACC 630 International Accounting Issues (4)

Exploration of international accounting issues from interdisciplinary, managerial perspectives. Comparative accounting across national borders. Harmonization and evaluation of international accounting standards. Foreign exchange. Mergers, acquisitions and business valuation. Ethics. Management control issues in international contexts. 4 lecture/problem-solving. Prerequisite: unconditional standing

ACC 650 - Internship in Accounting (4)

On-the-job training in accounting involving new masters-level learning experiences. Prerequisite: permission of the Director of the Accounting Graduate Program.

ACC 660 Contemporary Accounting Issues (4)

Study and analysis of contemporary accounting issues and practices. Emphasis on the integration of accounting knowledge in financial and managerial accounting, tax, accounting information systems, and auditing. Enhances analytical research, judgmental and communication skills of students. 4 seminars, case analysis

ACC 670 Management Control in Not-for-Profit Organizations (4)

Application of the processes of budgeting, planning, and controlling in governmental, hospital, and educational institutions as well as charitable foundations. Case studies and a service component with an appropriate entity. Prerequisites: Unconditional Standing.

ACC 680 - Fraud and Forensic Accounting (4)

A managerial perspective on fraud within an organization. Emphasis on fraud prevention and detection methods. Survey of the management support resources available in the field of forensic accounting. Case study and analysis of financial statement frauds.

ACC 690 Strategic Tax Planning (4)

A hands-on course for Masters of Accountancy students on how to factor taxes into strategic decision-making. 4 seminar-discussions.

ACC 697 Comprehensive Examination (1)

Terminal requirement for MS in Accounting program. Completion of comprehensive exam applying material from core courses. Prerequisites: completion of MSA core.

COLLEGE OF LETTERS, ARTS, AND SOCIAL SCIENCES

www.class.csupomona.edu/

Carol P. Richardson, Dean
Sharon Hilles, Associate Dean
_____, Associate Dean

The College of Letters, Arts, and Social Sciences advances knowledge and learning in established academic disciplines in the humanities, social sciences, and performing arts. It provides introductory and advanced course work in more than 20 degree and certificate programs.

Master's degrees are offered in economics, English, history, psychology, public administration, and kinesiology. Through its curriculum, research activities, arts performances, and other humane activity, the College of Letters, Arts, and Social Sciences promotes activity integral to processes of inquiry, creativity, learning, and teaching.

In accord with the mission of a comprehensive polytechnic university "preparing students for life, leadership, and careers in a changing, multicultural world," the College of Letters, Arts, and Social Sciences seeks to equip students with lifelong learning skills enabling them more effectively to challenge problems of extraordinary social, technical, and human complexity. These skills include creative and critical thinking, methods of both quantitative and qualitative inquiry, the application of theory to practice, learning through performance-based activities in the humanities, arts and social sciences, and the integration of mind and body in health and wellness activity. In furthering its mission of promoting learning and teaching as broad-based, ongoing, and shared processes, the College of Letters, Arts, and Social Sciences supports initiatives that further the professional development of faculty and staff, that engage students and faculty in active collaboration in the pursuit and dissemination of knowledge, and that integrate the arts, sciences, and technologies. The College thus advances collegiality not only among the various segments of the University, but also with the local and global communities it serves. It promotes access of underrepresented student populations to its programs, resources, and services.

The College of Letters, Arts, and Social Sciences offers six postbaccalaureate programs leading to Master of Arts degrees in English or History, Master of Science degrees in Economics, Kinesiology, or Psychology, or a Master of Public Administration degree. The programs are designed to (1) provide professional development for individuals teaching K-12, (2) provide advanced training for individuals who wish to pursue careers in a variety of professional settings, (3) prepare individuals to pursue advance graduate degrees (e.g., Ph.D., M.D., J.D.) or teach at the community college level. Our programs will be appropriate for individuals who are interested in careers in:

- Economics
- English literature, composition, or teaching English as a second language
- Health, fitness, and exercise science
- History
- Marriage and family counseling, and
- Public administration.

For further information regarding these programs, please see program descriptions below and contact the Graduate Coordinator for the program.

DEPARTMENTS OFFERING GRADUATE DEGREE PROGRAMS

ECONOMICS

Nestor Ruiz, Chair; Master of Science in Economics: Subplans in Economic Analysis, Environmental and Natural Resource Economics, and Financial Economics

ENGLISH AND FOREIGN LANGUAGES

Liliane Fucaloro, Chair; Master of Arts in English, Subplans in Rhetoric/Composition, Literature, and Teaching English as a Second Language

HISTORY

Daniel Lewis, Chair; Master of Arts in History

KINESIOLOGY AND HEALTH PROMOTION

Perky Vetter, Chair; Master of Science in Kinesiology, Subplan in Sports Nutrition

POLITICAL SCIENCE

Charles W. Gossett, Chair; Master of Public Administration

PSYCHOLOGY AND SOCIOLOGY

Laurie Roades, Chair; Master of Science in Psychology

ECONOMICS

MASTER OF SCIENCE IN ECONOMICS

In the Department of Economics, College of Letters, Arts, and Social Sciences

www.class.csupomona.edu/ec/home.htm

Lynda Rush, Chair
Dr. Carsten Lange, Graduate Coordinator

The goals of the Master of Science program in Economics are: (1) the preparation of economists qualified for immediate employment by business and government; (2) the preparation of economists for research positions in fields such as public administration, labor organization, finance, insurance and marketing; (3) the preparation of teachers of economics at the secondary school and community college level; (4) the enhancing of the competence of those students who wish to pursue advanced graduate work in economics. Graduate study specialization may be elected in the following economic areas: financial, environmental and resources, and economic analysis.

ADMISSION TO THE PROGRAM

An applicant for admission to this program must hold a bachelor's degree from an accredited college or university and satisfy university and departmental requirements for admission to graduate study. An applicant who holds a bachelor's degree in a field other than economics or who does not meet admission criteria may apply for admission as a conditional graduate student. The conditions will be stated in writing at the time of admission and will specify the amount of time allowed to meet entrance conditions. Conditional students may not take 500- and 600-level courses until they have met the conditions of admission. They must receive a B or better in all conditional courses. Failure to meet this condition will result in automatic termination from the program. In undergraduate work, the applicant must have maintained a grade point average of 3.0 (B) or better in economics courses and a grade point average of 2.7 overall. Admission to the graduate program in economics requires that the applicant be accepted by the Department of Economics.

REQUIREMENTS

For the most recent list of requirements and deparment policies, please visit our graduate website.

A minimum of 45 quarter units is required for the Master of Science degree in Economics. Each student must take 16 units of required core courses. Courses for the balance of the 45 quarter units are selected by the individual student in the area of interest or specialization with the advice and consent of appropriate faculty advisor(s).

No more than 13 units of acceptable graduate credit may be transferred from another graduate institution. No more than 13 units taken through Extended University may be used on a contract. No more than 13 units of acceptable graduate credit may be petitioned by an undergraduate student.

A total limit of 13 transfer, Extended University, and/or units petitioned for graduate credit may be included on a master's contract. The stipulated time limit of 7 years applies to all of the above.

A maximum of 16 units may be taken in approved upper-division 400-level courses. A grade point average of 3.0 (B) must be maintained in core courses. A grade point average of 3.0 (B) or better must be maintained in all upper-division undergraduate and all graduate work. The minimum acceptable grade for each core course is a B- (2.7). No course credit will be allowed if a student earns a C- or below in a class. 400-level courses are not acceptable for a contract when equivalent graduate courses are offered, or if a student has taken the class as an undergraduate.

The Graduation Writing Test (GWT) must be passed prior to Advancement to Candidacy.

After completion of 13 units, students must have on file an approved "Program for the Master of Science Degree in Economics."

To attain Advancement to Candidacy for the degree, each student shall indicate in writing the decision as to the manner of fulfilling the terminal requirement. The candidate will satisfy the culminating experience with either a thesis or a comprehensive examination.

The candidate must be enrolled in the university during the quarter of graduation.

CURRICULUM

The Department of Economics offers the Master of Science degree in Economics with the following subplans. All options require a field of specialization.

a) Financial Economics

b) Environmental and Natural Resource Economics

c) Economic Analysis

The Financial Economics Subplan provides students with a background that leads to opportunities in the private sector financial and non-financial institutions, government regulatory agencies, and research institutes. This subplan integrates extensive campus-wide resources and provides an interdisciplinary focus.

The Environmental and Natural Resource Subplan utilizes campus-wide resources to provide students with a program unique to Cal Poly Pomona and the Southern California Region. Environmental and natural resource economics is a growing research area. In recent years, Cal Poly Pomona started Landlab and has a research agreement with the South Coast Air Quality Management District.

The Economic Analysis Subplan emphasizes analytic techniques and methods (both quantitative and qualitative) with applications to various specialized areas. This subplan prepares students to pursue Ph.D. work in economics or to hold research, administrative, and teaching positions in the public and private sectors.

REQUIRED CORE COURSES FOR ALL SUBPLANS

Microeconomic Analysis	EC	550	(4)
Macroeconomic Analysis	EC	551	(4)
Econometrics	EC	552, 553	(4,4)
Comprehensive Examination	EC	697	(1)
Total			(17)

FINANCIAL ECONOMICS SUBPLAN

Field of Specialization (Required)		
Money and Capital Markets	EC 656,657	(4,4)
Electives from the list below		(20)

Before taking a course, students must meet the prerequisites of the selected courses or obtain permission from the instructor of the course. Students must consult their advisor before selecting courses.

Although students may take up to 16 units of 400-level courses, students

cannot, in general, take 400-level courses if similar graduate courses are offered. If 400-level courses are offered that complement the student's field of specialization, then the student is encouraged to take these classes prior to completing the appropriate graduate courses.

Note that all 400-level courses have to be approved by the student's graduate advisor and the Economics Department's graduate program coordinator. No 400-level course can be taken after the completion of a similar graduate course.

Economics of International Finance	EC	654	(4)
Fundamentals of Financial Management	GBA	546	(4)
Investment Banking	GBA	612	(4)
Security Analysis and Portfolio Management	GBA	647	(3)
Directed Study in Security and Portfolio Management	GBA	648	(1)
(Concurrent enrollment in GBA 647 is required to take GBA 648)			
Legal Implications of Financial Transactions	FRL	403	(4)
Security Options	FRL	431	(4)
Futures Markets: Financial Instruments and Commodities	FRL	432	(4)
Multinational Financial Management	FRL	453	(4)
Commercial Banking	FRL	460	(4)
Directed Study	EC	691	(1-4)
Thesis	EC	696	(2-5)

Summary:

Total Core Courses	(17)
Field of Specialization	(8)
Electives	(20)
Total Degree Requirement	(45)

ENVIRONMENTAL AND NATURAL RESOURCE ECONOMICS SUBPLAN

Field of Specialization (Required)

Seminar in Environmental Economics	EC	530	(4)
Seminar in Natural Resource Economics	EC	531	(4)
Electives from the list below			(16-20)

Before taking a course students must meet the prerequisites of the selected course or obtain permission from the instructor of the course. Students should consult their advisor before selecting courses.

Although students may take up to 16 units of 400-level courses, students cannot in general, take 400-level courses if similar graduate courses are offered. If 400-level courses are offered that complement the student's field of specialization, then the student is encouraged to take these classes prior to completing the appropriate graduate courses.

Note that all 400-level courses have to be approved by the student's graduate advisor and the Economics Department's graduate program coordinator. No 400-level course can be taken after the completion of a similar graduate course.

Agricultural Water Resource Management	ABM	450	(4)
Air Pollution Control	ARO	418	(4)
Water Pollution Biology	BIO	420	(3)
Air Pollution Problems	CHM	460	(4)
Solid Waste Management	CE	457	(4)
Pollution Abatement and Hazardous Materials Management/Laboratory	CHE	432/433	(3/1)
Unit Processes in Waste and Waste Water Treatment	EGR	567	(3)
Biological Unit Process in Waste Water Treatment	EGR	568	(4)
The Urban Landscape	LA	423/423L	(2,1)
Environmental Factors in Regional Planning	URP	487	(4)
The Economic, Social and Environmental Context for Planning	URP	505	(4)
Urban and Regional Planning Theory and Practice	URP	512/512A	(4)
Evolution of the Planning Process	URP	513	(4)
Policy Analysis, Implementation and Evaluation	URP	523	(4)
Urban Housing and Community Development	URP	534/534A	(4)
Urban Transportation and Circulation System	URP	636/636L	(4)
Environmental Policy for Planning	URP	637	(4)
Land Use Planning and Design	URP	638	(4)
Social and Political Planning	URP	651	(4)
Sustainable Communities	ENV	450	(4)
Urban Forestry	HOR	420/420L	(4)
Environmentally Sustainable Agriculture	AGR	437/437L	(4)
Environmental Toxicology	AGB	411	(4)
Directed Study	EC	691	(1-4)
Thesis	EC	696	(2-5)

Summary:

Total Core Courses	(17)
Field of Specialization	(8)
Electives	(20)
Total Degree Requirement	(45)

ECONOMIC ANALYSIS SUBPLAN

Field of Specialization (Required) ..... (8)
Field of specialization courses should be chosen from the approved list after explicit consultation with advisor.

Electives from the list below ..... (16-20)

Before taking a course, students must meet the prerequisites of the selected courses or obtain permission from the instructor of the course. Students should consult their advisor before selecting courses.

Although students may take up to 16 units of 400-level courses, students cannot in general, take 400-level courses if similar graduate courses are offered. If 400-level courses are offered that complement the student's field of specialization, then the student is encouraged to take these classes prior to completing the appropriate graduate courses.

Note that all 400-level courses have to be approved by the student's graduate advisor and the Economics Department's graduate program coordinator. No 400-level course can be taken after the completion of a similar graduate course.

Seminar in Environmental Economics	EC	435	(4)
Air Resource Management	EC	436	(4)
Economics of Poverty and Discrimination	EC	437	(4)
Waste Management	EC	438	(4)
Water Resource Management	EC	439	(4)
Industrial Organization	EC	440	(4)
Industry Studies	EC	441	(4)
Money and of Capital Markets	EC	450	(4)
Seminar in Environmental Economics	EC	530	(4)
Seminar in Natural Resource Economics	EC	531	(4)
Managerial Economics and Operations Analysis	EC	560	(4)
Economics of International Finance	EC	654	(4)
Economics of International Trade	EC	655	(4)
Economics of Capital Markets	EC	656, 657	(4,4)
Seminar in Transportation Economics	EC	659	(4)
Public Finance	EC	660	(4)

Economic Development	EC	665	(4)
Economic Planning	EC	666	(4)
Directed Study	EC	691	(1-4)
Thesis	EC	696	(2-5)

Summary:

Total Core Courses	(17)
Field of Specialization	(8)
Electives	(20)
Total Degree Requirement	(45)

GRADUATE COURSE DESCRIPTIONS

EC 521 Business Economics (4)

The role of business firms in the resources allocation process. The behavior and decision-making process of firms in a variety of market structures. New approaches in the theory of the firm. 4 seminars. Prerequisites: Graduate standing; for non-economics students only.

EC 530 Advanced Seminar in Environmental Economics (4)

Advanced topics in environmental economic analysis. Theory of market failure and externalities in pollution of common property. Benefit-cost, cost effectiveness, impact analysis, and other applied quantitative methods of environmental valuation. Air, water, and hazardous waste policy alternatives. International pollution control and assessment. 4 seminars. Prerequisites: EC 401 and EC 406; or graduate standing. Unconditional standing required.

EC 531 Advanced Seminar in Natural Resource Economics (4)

Advanced topics in resource economic analysis. Theories of renewable vs exhaustible resource usage. Policy efforts to guide optimal utilization of resources. Multiple use, intertemporal consistency issues in resource management. Quantitative models of resource demand, supply and scarcity. International natural resource policies. 4 seminars. Prerequisites: EC 401 and EC 406; or graduate standing. Unconditional standing required.

EC 550 Microeconomic Analysis (4)

Analysis of the resources allocation systems and behavior of producing and consuming units. 4 lecture discussions. Prerequisites: Elementary calculus and linear algebra (equivalent to EC 406) and EC 401 and EC 402 or equivalent; or graduate standing. Unconditional standing required.

EC 551 Macroeconomic Analysis (4)

Analysis of aggregate national economic activities. 4 lecture discussions. Prerequisites: Elementary calculus and linear algebra (equivalent to EC 406), EC 403, and EC 408 or equivalent; or graduate standing. Unconditional standing required.

EC 552, 553 Econometrics (4)(4)

Specification and statistical inference in econometric models; estimation, verification and prediction of economic variables; recent empirical studies, advanced topics in econometrics. 4 lecture/discussions. Prerequisites: Calculus, matrix algebra, EC 401, EC 402, EC 403, EC 322/322A or equivalent; or graduate standing. Unconditional standing required.

EC 560 Managerial Economics and Operations Analysis (4)

Advanced topics and new developments in managerial economics and operations research. 4 lecture discussions. Prerequisites: EC 401, MAT 125, and EC 322 or equivalent; or graduate standing. Unconditional standing required.

EC 654 Economics of International Finance (4)

Advanced topics in international liquidity and finance theory. Problems of international monetary system. Balance of payments theory and practices; theory of exchange rates and mechanism of international adjustment. 4 lecture discussions. Prerequisites: EC 401, EC 403, EC 408, and EC 405; or graduate standing. Unconditional standing required.

EC 655 Economics of International Trade (4)

Advanced topics in international trade. Theory of exchange; tariffs and other trade barriers. Problems of international competition and cooperation. 4 lecture discussions. Prerequisites: EC 401, EC 403 and EC 404; or graduate standing. Unconditional standing required.

EC 656, 657 Money and Capital Markets (4)(4)

Topics in monetary and capital theory. Liquidity creation, financial intermediation and capital formation. Development of capital policy. 4 lecture discussions. Prerequisites: EC 408, EC 401 and EC 403; or graduate standing. Unconditional standing required. Prerequisite for EC 657: Graduate Standing.

EC 659 Seminar in Transportation Economics (4)

Demand and supply of transportation; transport cost and price analysis; transportation regulation—past, present, and proposed. Economic aspects and evaluation of public and private modes of transportation—domestic and international. Economic analysis of future directions for transportation systems. 4 seminars. Prerequisites: EC 550 or consent of instructor; or graduate standing. Unconditional standing required

EC 660 Public Finance (4)

Government taxation and expenditure. The fiscal decision process and fiscal choice theory. Government budgeting and cost benefit analysis. 4 lecture discussions. Prerequisite: consent of instructor; or graduate standing. Unconditional standing required.

EC 665 Economic Development (4)

Advanced topics in economic development. Historical analysis of causes and consequences of economic development. Special attention to the problems of developing and underdeveloped nations. 4 lecture discussions. Prerequisite: EC 411 or equivalent; or graduate standing. Unconditional standing required.

EC 666 Economic Planning (4)

Public policies, principles, and standards of taxation and expenditures, budgeting, public goods, income redistribution, regulation, and development. Examine the equity and efficiency of public policy and assess the fiscal impact. 4 hours lecture/discussion. Prerequisites: PLS 314, PLS 416; or graduate standing.

EC 691 Directed Study (1-4)

Independent study in an area chosen by the student under the supervision and direction of a graduate faculty member. Maximum credit, 6 units. Unconditional standing required, or graduate standing.

EC 696 Master's Degree Thesis (1-3)

Independent research and study under the supervision of the faculty. Reporting the research results in the approved form. Maximum credit, 5 units. Advancement to Candidacy required, or graduate standing.

BUSINESS ADMINISTRATION

Master of Business Administration

Accredited by AACSB International, the Association to Advance Collegiate Schools of Business

with concentrations in:

- Accounting
- Entrepreneurship
- Finance
- Information Assurance and Security Management
- Information Management
- Management
- Marketing Management
- Supply Chain Management

Master of Business Administration for Executives

Master of Business Administration for Professionals

College of Business and Public Administration

Jack Brown Hall, Room 282
(909) 537-5703 **http://www.cbpa.csusb.edu/**

MASTER OF BUSINESS ADMINISTRATION

Requirements (48 units)

The Master of Business Administration (M.B.A.) program provides postbaccalaureate students with a high-quality master-level education in the field of business administration. The program is designed to prepare promising students for positions of increasing responsibility and leadership through education in the broad scope of business and through in-depth knowledge in one or more specialized areas of business.

The program is open to all qualified students, regardless of undergraduate major. Students who do not have a background in the area of business administration can obtain this required capability by completing designated prerequisite courses or through individual study with competency demonstrated through credit by examination or by demonstrated work experience.

Admission to the M.B.A. Program

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

1. A bachelor's degree from an accredited college or university;
2. Submission of an acceptable Graduate Management Aptitude Test (GMAT) test score that meets the following conditions:
   a. Minimum GMAT score of 470, minimum 10% on GMAT Verbal Ability and Quantitative Ability percentile rankings;
   b. Minimum grade point average of 2.5, GPA is based on the last 90 quarter (60 semester) units and may include postbaccalaureate work;
   c. (GPA x 200) + GMAT score greater than or equal to 1,050 points;

   An applicant may request waiver of the GMAT upon proof of completion of graduate work (e.g. J.D., Ph.D., M.D., etc.) from an accredited U.S. college or university with a minimum GPA of 3.0;
3. Completion of the graduate entrance writing requirement;
4. Competence in the following prerequisite courses or their equivalents:
   A. ACCT 503. Financial Accounting
      or equivalent courses:
      ACCT 211. Introductory Accounting I
      ACCT 212. Introductory Accounting II
   B. ECON 503. Economic Analysis
      or equivalent courses:
      ECON 200. Principles of Microeconomics
      ECON 202. Principles of Macroeconomics
   C. FIN 503. Financial Management Concepts
      or equivalent courses:
      FIN 313. Business Finance
      FIN 314. Corporate Financial Management
   D. INFO 309. Information Management
   E. One of the following:
      MGMT 302. Management and Organizational Behavior
      PSYC 302. Management and Organizational Behavior
   F. One of the following:
      MGMT 230. Business Law
      MGMT 406. International Business Law
   G. MGMT 490. Strategic Management
   H. MKTG 305. Marketing Principles
   I. SCM 210. Applied Business Statistics
   J. SCM 304. Principles of Supply Chain Management

   Note: ACCT 503, ECON 503, and FIN 503 are intensive introductory courses taught at an accelerated pace and cover material otherwise available in two lower-division courses. Students who may have difficulty with accelerated courses should consider enrolling in the individual equivalent courses. Consult the graduate director for more information.

   Competence in the above prerequisite courses may be demonstrated by:
   A. Formal completion of the course or its equivalent.
   B. Credit by examination.
   C. Waiver based on specialized work experience; must have documentation of work directly related to course to be waived; and must be approved by the college's director of graduate studies. (Students requesting waiver of any prerequisite courses must petition the college's director of graduate studies. Inquiries about a challenge examination or substitution for MGMT 306 should be directed to the Dean of Graduate Studies.)
5. Academic motivation and personal qualifications demonstrated through submission of a 200-250 word statement of reasons for wishing to pursue the M.B.A. at California State University, San Bernardino, and personal qualifications that will contribute to successful completion of the program;
6. In addition to the GMAT results, all international applicants who have not completed three years of full-time study at the secondary or post-secondary level where English was the language of instruction must take the Test of English as a Foreign Language (TOEFL) or complete Level 6 of CSUSB's ESL program or score a 7.0 on the IELTS exam.

Students who meet all entrance requirements except course prerequisites may be admitted to the program in a conditionally classified status until those prerequisite deficiencies are removed, at which time they will be advanced to classified graduate standing in the program. Only fully classified students, however, may enroll in 600-level courses unless they have written consent from the college graduate director.

Advancement to Candidacy

To be advanced to candidacy, a student must have:

1. Achieved classified standing;
2. Completed, at least 16 quarter units of applicable graduate-level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with an M.B.A. advisor after achieving conditionally classified or classified status;

4. Secured approval of the graduate director of the College of Business and Public Administration.

Requirements for Graduation

1. A minimum of 48 quarter units of acceptable graduate-level work, consistent with the program plan (with a grade point average of 3.0), with at least 36 units completed at the university;
2. At least 28 quarter units of 600-level course work;
3. At least 24 quarter units of credit taken after advancement to candidacy for the degree;
4. Successful completion of the required core courses and an elective concentration as outlined in the curriculum section;
5. A grade point average of 3.0 ("B") in all course work taken after admission to conditionally classified or classified status, and grades of "C" (2.0) or better in all courses in the program;
6. After advancement to candidacy, students must complete one of the following:
   A. ADMN 998. Comprehensive Project (0 units)
   In consultation with a faculty advisor, completion and defense of a written project based on his or her concentration before a committee of graduate faculty.
   B. ADMN 999. Comprehensive Examination (0 units)
   Successful completion of a comprehensive examination over the student's concentration any fall, winter or spring term after advancement to candidacy.
   Students will not be allowed to do the project or take the comprehensive examination if grade point average is below 3.0 ("B");
7. Successful completion of ADMN 995 (MBA Portfolio) which includes preparation and submission of a portfolio of course work. The portfolio includes a reflective essay showing how the portfolio demonstrates accomplishment of essential goals for the program. Students register for this 0-unit course after advancement to candidacy, completion of 32 units of coursework, and are eligible for the comprehensive examination or project;
8. The graduation writing requirement is met upon successful completion of the comprehensive project or examination;
9. Any additional general requirements not cited above and listed on Page 373.

Concentrations are available in accounting, entrepreneurship, finance, information assurance and security management, information management, management, marketing management, and supply chain management. Prior to advancement to candidacy, a student must select one of these concentrations to be tested on through the comprehensive examination or project process. A "no credit" (NC) designation will be entered on the student's transcript if he/she fails the examination or project. Students who do not receive a passing grade on the examination on the first attempt must petition the college's director of graduate studies for permission to retake the examination. The examination will be offered fall, winter and spring quarters. Only students who are currently classified, have completed all required concentration courses, have been advanced to candidacy, have obtained approval of the graduate director, have grades of "C" or better, no "incomplete" grades and are not on probation may take the examination or do the project.

Degree Requirements (48 units)

1. ACCT 606. Accounting for Managerial Decision-Making (4)
2. FIN 602. Financial Theory and Corporate Finance (4)
3. INFO 609. Information Management Systems (4)
4. MGMT 601. Organization Theory and Behavior (4)
5. MGMT 685. Corporate Strategy in a Global Economy (4)
6. MKTG 605. Marketing Management (4)
7. SCM 607. Managing the Supply Chain (4)

Culminating Experience (0 units)

1. ADMN 995. M.B.A. Portfolio (0)
2. One of the following
   ADMN 998. Comprehensive Project (0)
   ADMN 999. Comprehensive Examination (0)

Concentration (20 units)

1. Twenty units from one of the following concentrations, chosen in consultation with an advisor:

Accounting Concentration

1. ACCT 610. Financial Reporting and Disclosure (4)
2. ACCT 615. Controllership (4)
3. ACCT 620. Internal Auditing and Management Controls (4)
4. Four units chosen from:
   ACCT 625. Seminar in Accounting Information Systems (4)
   ACCT 629. Seminar in Tax and Business Decisions (4)
   ACCT 642. International Accounting (4)
5. One additional elective either chosen from the two courses not chosen in category 4 above, or any other 600-level business administration concentration course approved by the MBA director and the department chair.

Entrepreneurship Concentration

1. MGMT 621. Entrepreneurship and New Ventures (4)
2. MGMT 623. Piloting the New Venture (4)
3. MGMT 625. New Venture Planning and Strategy (4)
4. Eight units chosen from:
   FIN 622. Entrepreneurial and Venture Finance (4)
   INFO 623. Entrepreneurial Information Management (4)
   MGMT 545. New Venture Resource Requirements (4)
   MGMT 547. Managing a Growing Business (4)
   MGMT 620. Business Law for Entrepreneurs (4)
   MKTG 624. Marketing for Entrepreneurs (4)

Finance Concentration

1. FIN 651. Financial Institutions and Markets (4)
2. FIN 653. Investment Analysis and Portfolio Management (4)
3. FIN 654. International Finance (4)
4. FIN 680. Corporate Financial Strategy (4)
5. Four units chosen from:
   FIN 523. Security Trading and Analysis (4)
   FIN 527. Financial Derivatives (4)
   FIN 534. Export-Import Financing (4)
   FIN 585. Real Estate Finance (4)
   FIN 622. Entrepreneurial and Venture Finance (4)
   FIN 655. Management of Financial Institutions (4)
   FIN 675. Internship in Finance (4)
   FIN 690. Advanced Topics in Finance (4)
   INFO 646. Information Systems Planning, Strategy and Policy (4)

Information Assurance and Security Management Concentration

1. INFO 511. Information Assurance and Security (4)
2. INFO 610. Information Assurance and Policy Management (4)
3. INFO 646. Information Systems Planning, Strategy and Policy (4)
4. INFO 647. Information Based Management (4)
5. INFO 648. Information Networking Systems and Security (4)

Information Management Concentration

1. INFO 646. Information Systems Planning, Strategy and Policy (4)
2. INFO 647. Information Based Management (4)

3. INFO 648. Information Networking Systems and Security (4)
4. Eight units chosen from:
   INFO 590. Seminar in Information Management (4)
   INFO 595. Independent Study (4)
   INFO 623. Entrepreneurial Information Management (4)
   INFO 645. Information Systems Analysis and Design (4)
   INFO 650. Information Decision Systems (4)
   INFO 670. Business Geographical Information Systems Strategies (4)
   INFO 675. Internship in Information Management (4)
   INFO 680. International Electronic Commerce (4)
   INFO 690. Advanced Topics in Information Management (4)

Management Concentration

1. Twenty units chosen from:
   MGMT 641. Managing Human Resources (4)
   MGMT 642. Communication and Interpersonal Processes (4)
   MGMT 644. Industrial Relations (4)
   MGMT 645. Negotiation and Bargaining (4)
   MGMT 650. International Management (4)
   MGMT 655. Leadership for Modern Organizations (4)
   MGMT 690. Advanced Topics in Management (4)
   COMM 522. Conflict Resolution Methodologies (4)

Marketing Management Concentration

1. MKTG 610. Consumer and Organizational Buying Behavior (4)
2. MKTG 620. Advertising Management (4)
3. MKTG 640. Advanced Marketing Research (4)
4. MKTG 696. Marketing Strategy (4)
5. Four units from 500- or 600-level courses chosen in consultation with an advisor.

Supply Chain Management Concentration

1. SCM 611. Logistics and Supply Chain Management Strategies (4)
2. SCM 614. Advanced Quality Management (4)
3. SCM 615. Project Management (4)
4. SCM 650. Information Decision Systems (4)
5. SCM 660. Transportation and Supply Chain Management (4)

Students who wish to substitute up to two 300- or 400-level courses must petition the college's director of graduate studies for approval in advance; for each course approved, they will be required to enroll simultaneously in a two-unit independent study course directly related to the course selected. These independent study units cannot be applied to any graduate degree unit requirements.

The student should meet with an M.B.A. advisor upon achieving classified status to declare an area of concentration and file an approved program plan.

Students may not take more than a total of eight quarter units in any combination of College of Business and Public Administration 575, 590, 595, 675, and 690 courses.

Only classified students (or those who have the consent of the college's director of graduate studies) may enroll in 600-level courses.

The program may not include more than 12 quarter units in transfer credit from other colleges. California State University, San Bernardino will not consider for transfer credit course work from any institution which will not accept that work in its own advanced degree program.

MASTER OF BUSINESS ADMINISTRATION FOR EXECUTIVES

Requirements (56 units)

The M.B.A. for Executives is a 56-unit program, and is a variant of the regular M.B.A. It offers a high quality learning experience to entrepreneurs and professional managers from a variety of fields such as engineering, financial management, information technology, human resources management, marketing, supply chain management, accounting, and health care administration. Participants are working executives who hold key decision-making positions within their organizations. The executive participants should have at least five years of managerial experience. They should also be career professionals who intend to become better managers and have aspirations of assuming positions with increasing levels of responsibility. It is designed for managers who want to obtain advanced business education and training in order to become more effective decision-makers.

Admission to the Program

In addition to the general requirements of the university, specific requirements for admission to the M.B.A. for Executives program are:

1. Minimum of five years experience as a manager in charge of a significant annual budget, staff, and/or operations;
2. Participants are required to have basic skills and competence in computer applications i.e., word processing, spreadsheet, e-mail, and the Internet;
3. Completion of the graduate entrance writing requirement;
4. A bachelor's degree from an accredited college;
5. A letter of Corporate or Individual Sponsorship. This letter ensures that the participants' sponsors will agree to allow them to attend classes two times per week, and determines if their sponsors plan to cover all or part of their educational fees. If a participant is self-sponsored, the employer should confirm their agreement with his/her attendance;
6. An acceptable Graduate Management Admission Test (GMAT) score which may be waived upon proof of substantial work experience (minimum 10 years) and significant managerial or professional experience (minimum of five years) with the approval of the M.B.A. Director and Graduate Committee. Managerial experience is defined as work experience in which the primary duty includes the overall responsibility for an enterprise, subdivision, department or similar independent or quasi-independent organization. Duties typically include such things as hiring and firing personnel, planning, discretion and judgment, and organizing and controlling work that substantially affects a major aspect of the organization's operations. Individuals with this level of responsibility usually have titles such as "manager," "director," "vice-president," "president," "chief information officer," "chief financial officer," "chief operating officer." Professional experience is work that requires advanced knowledge acquired by a prolonged course of specialized study and involved work that is predominately intellectual and varied in character. Examples would include medical doctors, dentists, psychologists, lawyers, and certified public accountants;
7. In addition to the GMAT results, all international applicants who have not completed three years of full-time study at the secondary or postsecondary level where English was the language of instruction must take the Test Of English as a Foreign Language (TOEFL) or complete Level 6 of CSUSB's ESL Program or score a 7 on the IELTS exam.

Suitability for admission to the program will be based on an examination of the entire application package.

Advancement to Candidacy

To be advanced to candidacy, a student must have:

1. Achieved classified standing;
2. Completed, at least 20 quarter units of applicable graduate level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with an M.B.A. advisor after achieving conditionally classified or classified status;
4. Secured approval of M.B.A. director.

Requirements for Graduation

To qualify for the degree, students are required to:

1. Complete the 48 quarter units (exclusive of the two prerequisite courses) with a grade point average of 3.0 ("B") or better;
2. The graduation writing requirement is met upon successful completion of the comprehensive project or examination;
3. At least 28 quarter units at 600-level course work;
4. At least 24 quarter units of credit taken after advancement to candidacy for the degree;
5. A grade point average of 3.0 ("B") in all courses taken after admission to conditionally classified or classified status, and grades of 2.0 ("C") or better in ALL courses in the program;
6. After advancement to candidacy, students must complete one of the following:
   A. ADMN 998. Comprehensive Project (0)
   B. ADMN 999. Comprehensive Examination (0)
7. Successful completion of ADMN 995.

Prerequisites: Managerial Tools Courses (8 units)

1. ADMN 501. Quantitative Tools for Executives (4)
2. ADMN 502. Managerial Communication and Policy (4)

The managerial tools courses are intended to provide a solid foundation for the material to be presented in the core concentration courses. One or more of these tools courses may be waived based on prior academic course work.

Degree Requirements

Business Functional Area Core Courses (28 units)

1. ACCT 606. Accounting for Managerial Decision-Making (4)
2. FIN 602. Financial Theory and Corporate Finance (4)
3. INFO 609. Information Management Systems (4)
4. MGMT 601. Organization Theory and Behavior (4)
5. MGMT 685. Corporate Strategy in a Global Economy (4)
6. MKTG 605. Marketing Management (4)
7. SCM 607. Managing the Supply Chain (4)

Functional Elective Courses (20 units)

1. Twenty units from the College of Business and Public Administration graduate electives chosen in consultation with an advisor.

Culminating Experience (0 units)

1. ADMN 995. M.B.A. Portfolio (0)
2. One of the following
   ADMN 998. Comprehensive Project (0)
   ADMN 999. Comprehensive Examination (0)

Students may not take more than a total of eight quarter units in any combination of College of Business and Public Administration 575, 590, 595, 675, and 690 courses.

MASTER OF BUSINESS ADMINISTRATION FOR PROFESSIONALS

Requirements (56 units)

The M.B.A. for Professionals is a variant of the regular M.B.A. It offers a high quality learning experience for professionals from a variety of fields such as engineering, financial management, information technology, human resources management, marketing, operations management, accounting, and other administrative and services fields. Participants are working professionals who hold key decision-making positions within their organizations and should have at least five years of professional work experience. They should also be career professionals who seek to become better managers, have aspirations of assuming positions with increasing levels of responsibility, and want to obtain advanced business education and training in order to become more effective decision-makers in a specific concentration.

Admission to the Program

In addition to the general requirements of the university, specific requirements for admission to the M.B.A. for Professionals program are:

1. Minimum of five years of professional work experience;
2. Basic skills and competence in computer applications, i.e., word processing, spreadsheet, e-mail, and the Internet;
3. Completion of the graduate entrance writing requirement;
4. A bachelor's degree from an accredited college;
5. A letter of Employer or Individual Sponsorship. This letter is intended to help ensure that the participants' sponsors will agree to allow them to attend classes two times per week, and establishes whether their sponsors plan to cover all or part of their educational fees. If a participant is self-sponsored, the employer should confirm their agreement with his/her attendance;
6. An acceptable Graduate Management Admission Test (GMAT) score which may be waived upon proof of substantial work experience (minimum 10 years) which includes significant managerial or professional experience (minimum of five years) with the approval of the M.B.A. Director and Graduate Committee. Managerial experience is defined as work experience in which the primary duty includes the overall responsibility for an enterprise, subdivision, department or similar independent or quasi-independent organization. Duties typically include such things as hiring and firing personnel, planning, discretion and judgment, and organizing and controlling work that substantially affects a major aspect of the organization's operations. Individuals with this level of responsibility usually have titles such as "manager," "director," "vice-president," "president," "chief information officer," "chief financial officer," "chief operating officer." Professional experience is work that requires advanced knowledge acquired by a prolonged course of specialized study and involves work that is predominately intellectual and varied in character. Examples would include medical doctors, dentists, psychologists, lawyers, and certified public accountants.
7. In addition to the GMAT results, all international applicants who have not completed three years of full-time study at the secondary or postsecondary level where English was the language of instruction must take the Test Of English as a Foreign Language (TOEFL) or complete Level 6 of CSUSB's ESL Program or score a 7.0 on the IELTS exam.

Suitability for admission to the program will be based on an examination of the entire application package.

Advancement to Candidacy

To be advanced to candidacy, a student must have:

1. Achieved classified standing;
2. Completed at least 20 quarter units of applicable graduate level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with an M.B.A. advisor after achieving conditionally classified or classified status;
4. Secured approval of M.B.A. director.

Requirements for Graduation

To qualify for the degree, students are required to:

1. Complete the 48 quarter units (exclusive of the two prerequisite courses) with a grade point average of 3.0 ("B") or better;
2. The graduation writing requirement is met upon successful completion of the comprehensive project or examination;
3. At least 28 quarter units of 600-level course work;
4. At least 24 quarter units of credit taken in a specific concentration after advancement to candidacy for the degree;
5. A grade point average of 3.0 ("B") in all courses taken after admission to conditionally classified or classified status, and grades of 2.0 ("C") or better in ALL courses in the program.
6. After advancement to candidacy, students must complete one of the following:
   A. ADMN 998. Comprehensive Project (0)
   B. ADMN 999. Comprehensive Examination (0)
7. Successful completion of ADMN 995. Graduate Portfolio.

Prerequisites: Managerial Tools Courses (8 units)

1. ADMN 501. Quantitative Tools for Executives (4)
2. ADMN 502. Managerial Communication and Policy (4)

The managerial tools courses are intended to provide a solid foundation for the material to be presented in the core concentration courses. One or more of these tools courses may be waived based on prior academic course work.

Degree Requirements

Business Functional Area Core Courses (28 units)

1. ACCT 606. Accounting for Managerial Decision-Making (4)
2. FIN 602. Financial Theory and Corporate Finance (4)
3. INFO 609. Information Management Systems (4)
4. MGMT 601. Organization Theory and Behavior (4)
5. MGMT 685. Corporate Theory and Behavior (4)
6. MKTG 605. Marketing Management (4)
7. SCM 607. Supply Chain Management (4)

Functional Elective Courses (20 units)

1. Twenty units chosen in consultation in a specific concentration.

Culminating Experience (0 units)

1. ADMN 995. M.B.A. Portfolio (0)
   And one of the following:
   ADMN 998. Comprehensive Project (0)
   ADMN 999. Comprehensive Examination (0)

Students may not take more than a total of eight quarter units in any combination of College of Business and Public Administration 575, 590, 595, 675, and 690 courses.

BETA GAMMA SIGMA

The university has an active chapter of Beta Gamma Sigma, a national organization that encourages and honors academic achievement and personal excellence in the study and practice of business. Membership is by invitation extended to undergraduate and graduate business students of high scholarship and good moral character.

Undergraduate course descriptions for Accounting, Finance, Information Management, Management, Marketing, and Supply Chain Management are listed alphabetically throughout the undergraduate studies section of the catalog.

COURSE OFFERINGS IN ACCOUNTING (ACCT)

Upper Division

503. Financial Accounting

Intensive introduction to applied topics and techniques in financial accounting. Development of accounting information according to U.S. GAAP for external reporting purposes. Economic and financial analysis of financial statements. No credit will be awarded to students who have taken ACCT 211 and 212. May not be counted toward fulfilling requirements for any degree program offered by the College of Business and Public Administration. (4 units)

536. Corporate and Partnership Taxation

The basic concepts of the federal income taxation of corporations and partnerships. Formerly ACCT 436. Prerequisite: ACCT 426. (4 units)

539. Advanced Accounting

Advanced topics in accounting including business combinations, multinational operations and foreign currency transactions, liquidations, and reorganizations. Includes partnership formation, income distribution and liquidation. Formerly ACCT 439. Prerequisite: ACCT 373. (4 units)

541. Advanced Auditing

Continuation of ACCT 440 with emphasis on audit sampling, test design, impact of electronic data processing (EDP) upon audit planning, and assurance and attestation services other than audit services. Three hours lecture and two hours activity laboratory. Formerly ACCT 441. Prerequisite: ACCT 440. (4 units)

556. Estates and Gifts and other Specialized Taxation Topics

Taxation topics not covered in depth in ACCT 426 and 536, including gift and estate tax, income taxation of trusts and estates, tax administration and practice, working with tax law, advanced individual income tax topics, and other special topics. Formerly ACCT 456. Prerequisite: ACCT 426. (4 units)

574. Reporting Issues in Intermediate Accounting

Study of revenue recognition, deferred taxes, pensions and leases. Formerly ACCT 374. Prerequisite: ACCT 373. (4 units)

575. Internship in Accounting

Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 575 courses may be applied toward graduation. Graded credit/no credit. Prerequisites: consent of instructor and the department's internship coordinator. (4 units)

590. Seminar in Accounting

An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change. (4 units)

595. Independent Study

Special topics involving library and/or field research. A total of ten units in any College of Business and Public Administration 595 may be applied toward graduation. Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken. (2 or 4 units)

ACCOUNTANCY

Master of Science in Accountancy

Department of Accounting and Finance

Jack Brown Hall, Room 459
(909) 537-5704 http://www.cbpa.csusb.edu/acf/

FACULTY: Frank Bensen (Emeritus), Janet Courts, John Dorocak, Ron Escobar, Sung-Kyoo Huh, John Jin, Richard Lillie, Xian "Samantha" Liu, Richard Savich

The M.S. in Accountancy prepares students for a wide range of employment opportunities in public accounting, industry and finance, government and nonprofit organizations. The program is designed to produce individuals who are qualified with knowledge and skills in Professional Accounting and Accounting Information Systems. Graduates of the program are prepared to successfully challenge a professional examination for entry into the selected area; committed professional and career development beyond their formal education into highest executive levels of the selected area; capable of becoming leaders who exhibit high standards of ethical conduct within the profession; and prepared for doctoral and research positions.

MASTER OF SCIENCE IN ACCOUNTANCY

Requirements (45 units)

Admission to the program

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

1. A bachelor's degree from an accredited college or university;
2. Submission of an acceptable Graduate Management Admission (GMAT) score unless the GMAT score is waived by the coordinator of the MSA program or the chair of the department based on waiver guidelines set by the department. The following formula shall be used to determine an acceptable GMAT score: (GPA x 200) + GMAT score > or = 1,050, with a minimum 470 GMAT score and 2.5 GPA; GPA is based on the last 90 quarter (60 semester) units and may include postbaccalaureate work;
3. Submission of GMAT score by deadline for that term; if test result is not submitted on time, admission status will be unclassified postbaccalaureate unless the GMAT has been waived; an applicant may request waiver of the GMAT upon proof of completion of graduate work (e.g., J.D., Ph.D., M.D., etc.) from an accredited U.S. college or university, upon proof of having passed the Certified Public Accountant Examination (CPA Examination) , or upon meeting other GMAT waiver criteria as set by the department.
   Recent CSUSB accounting graduates who meet admission requirements for the 3:2 Program option may request a GMAT waiver. Contact the MSA Coordinator or department chair for details;
4. Completion of the graduate entrance writing requirement;
5. Competence in the following prerequisite courses or their equivalents;
   A. ACCT 503. Financial and Managerial Accounting
      or equivalent courses:
      ACCT 211. Introductory Accounting I
      ACCT 212. Introductory Accounting II
   B. ECON 503. Economic Analysis
      or equivalent courses:
      ECON 200. Principles of Microeconomics
      ECON 202. Principles of Macroeconomics
   C. FIN 503. Financial Management Concepts
      or equivalent courses
      FIN 313. Business Finance
      FIN 314. Corporate Financial Management
   D. ACCT 315. Accounting Information Systems
   E. ACCT 347. Managerial Accounting
   F. ACCT 372. Intermediate Accounting
   G. ACCT 373. Problem Areas in Intermediate Accounting
   H. ACCT 426. Introduction to Taxation
   I. ACCT 440. Financial Statement Auditing
   J. MGMT 230. Business Law
   K. MGMT 330. Legal Environment of Business

   NOTE: ACCT 503, ECON 503, and FIN 503 are intensive introductory courses taught at an accelerated pace and cover material otherwise available in two lower-division courses. Students who may have difficulty with accelerated courses should consider enrolling in the individual equivalent courses. Consult the MSA Coordinator or department chair for more information.

   Competence in the above prerequisite courses may be demonstrated by:
   A. Formal completion of the course or its equivalents
   B. Credit by examination
   C. Waiver based on specialized work experience; must have documentation of work directly related to course to be waived; and must be approved by the MSA Coordinator or department chair. (Students requesting waiver of any prerequisite courses must petition the MSA Coordinator or department chair. Inquiries about a challenge examination or substitution for MGMT 306 should be directed to the Dean of Graduate Studies.)
6. Academic motivation and personal qualification demonstrated through submission of a 200-250 word statement of reasons for wishing to pursue the M.S. degree in Accountancy at California State University, San Bernardino, and personal qualifications that will contribute to successful completion of the program.

Students who meet all entrance requirements except course prerequisites may be admitted to the program in a conditionally classified status until those prerequisite deficiencies are removed, at which time they will be advanced to classified graduate standing in the program. Only fully classified students, however, may enroll in 600-level courses unless they have written consent from the MSA Coordinator or department chair.

Advancement to Candidacy

To be advanced to candidacy, a student must have

1. Achieved classified standing;
2. Completed at least 16 quarter units of applicable graduate-level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with the MSA Coordinator or department chair after achieving conditionally classified or classified status.

Requirements for Graduation

1. A minimum of 45 quarter units of acceptable graduate-level work, consistent with the program plan (with a grade point average of 3.0), with at least 32 units completed at the university;
2. At least 24 quarter units of 600-level course work;
3. At least 20 quarter units of credit taken after advancement to candidacy for the degree;
4. Successful completion of the required core courses and an elective option as outlined in the curriculum section;
5. A grade point average of 3.0 ("B") or better in all course work taken after admission to conditionally classified or classified status, and grades of 2.0 ("C") or better in all courses in the program;

6. After advancement to candidacy, students must complete one of the following:
   A. ACCT 998. Comprehensive Project (0)
      In consultation with a faculty advisor, completion and defense of a written project before a committee of graduate faculty.
   B. ACCT 999. Comprehensive Examination (0)
      Successful completion of a comprehensive examination any fall, winter or spring term after advancement to candidacy.

   Students will not be allowed to do the project or take the comprehensive examination if their grade point average is below 3.0 ("B");
7. The graduation writing requirement is met upon successful completion of the culminating experience;
8. Any additional general requirements not cited above and listed on Page 373.

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

Degree Requirements (45 units)

1. ACCT 610. Financial Reporting and Disclosure (4)
2. ACCT 615. Controllership (4)
3. ACCT 620. Internal Auditing and Management Control (4)
4. ACCT 625. Seminar in Accounting Information Systems (4)
5. ACCT 629. Seminar in Tax and Business Decisions (4)
6. Culminating Experience
   To be determined in consultation with the MSA coordinator or department chair.
7. Twenty-five units chosen in consultation with an advisor:

Professional Accounting Option

ACCT 536.	Corporate and Partnership Taxation (4)
ACCT 539.	Advanced Accounting (4)
ACCT 541.	Advanced Auditing (4)
ACCT 556.	Estates and Gifts and other Specialized Taxation Topics (4)
ACCT 574.	Reporting Issues in Intermediate Accounting (4)
ACCT 605.	Healthcare Accounting and Financial Analysis (4)
ACCT 606.	Accounting for Managerial Decision-Making (4)
ACCT 642.	International Accounting (4)
ACCT 675.	Internship in Accounting (4)
ACCT 690.	Advanced Topics in Accounting (4)
ACCT 695.	Graduate Independent Study (1-4)
FIN 602.	Financial Theory and Corporate Finance (4)
FIN 622.	Entrepreneurial and Venture Finance (4)
FIN 651.	Financial Institutions and Markets (4)
FIN 653.	Investment Analysis and Portfolio Management (4)
FIN 654.	International Finance (4)
FIN 680.	Corporate Financial Strategy (4)

Students may not take more than a total of eight quarter units in any combination of College of Business & Public Administration 575, 590, 595, 675, and 690 courses. The program may not include more than 13 units in transfer credit from other universities. CSUSB will not consider for transfer, credit course work from any institution which will not accept that work in its own advanced degree program.

See Page 395 for ACCT, FIN and INFO course descriptions.

MASTER OF SCIENCE IN ACCOUNTANCY (3:2 PROGRAM OPTION)

Requirements (45 units)

The Master of Science in Accountancy (MSA) 3:2 Option is a 75-77 unit program that is a variant of the regular MSA program. It provides CSUSB accounting students with an accelerated route to a graduate degree, with simultaneous awarding of both bachelor's and master's degrees. The 3:2 Option allows students to earn graduate credit for several elective courses taken during the junior and senior years, effectively decreasing the summed unit requirement for both degrees. The 3:2 Option provides a seamless process whereby students can progress from undergraduate to graduate status.

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

Admission to the Program

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

1. Invitee must be a CSUSB accounting student with at least a junior year academic standing;
2. Invitee must have completed the four course performance review sequence (ACCT 315, 347, 372, and 373) with an average grade point for the course sequence of 3.0 or higher;
3. Invitee's overall CSUSB grade point average (GPA) should be 2.75 or higher.

Students who accept invitation into the MSA 3:2 Option program shall be considered as achieving classified status and shall get a waiver from the GMAT exam requirement for admission to the MSA degree program.

Advancement to Candidacy

To be advanced to candidacy, a student must have

1. Achieved classified standing;
2. Completed at least 16 quarter units of applicable graduate-level course work at the university, with a minimum grade point average of 3.0 ("B");
3. Completed an approved graduate program plan in consultation with the MSA coordinator or the department chair after achieving conditionally classified or classified status.

Requirements for Graduation

1. A minimum of 45 quarter units of acceptable graduate-level work (500 + 600 level courses) consistent with the program plan (with a grade point average of 3.0 ("B"), with at least 32 units completed at the university;
2. At least 24 quarter units of 600-level course work;
3. At least 20 quarter units of credit taken after advancement to candidacy for the degree;
4. Successful completion of the required core courses and an elective option outlined in the degree requirements section;
5. A grade point average of 3.0 ("B") or better in all course work taken after admission to classified status, and grades of "C" or better in all courses in the program;
6. After advancement to candidacy, students must complete one of the following:
   A. ACCT 998. Comprehensive Project (0)
      In consultation with a faculty advisor, completion and defense of a written project before a committee of graduate faculty.
   B. ACCT 999. Comprehensive Examination (0)
      Successful completion of a comprehensive examination any fall, winter or spring term after advancement to candidacy.

   Students will not be allowed to do the project or take the comprehensive examination if their grade point average is below 3.0 ("B");

7. The graduate writing requirement is met upon successful completion of the culminating experience;
8. Any additional general requirements not cited above and listed in Graduate Programs.

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

Degree Requirements (45 units)

1. ACCT 610. Financial Reporting and Disclosure (4)
2. ACCT 615. Controllership (4)
3. ACCT 620. Internal Auditing and Management Control (4)
4. ACCT 625. Seminar in Accounting Information Systems (4)
5. ACCT 629. Seminar in Tax and Business Decisions (4)

   Note: Students who have taken ACCT 315, 442 and/or 536 may be waived for ACCT 620, 625 and/or 629 by the MAS Coordinator or department chair. These students must complete additional units of graduate work approved by the MSA Coordinator or department chair.
6. Culminating Experience

   To be determined in consultation with the MAS Coordinator or department chair.
7. Twenty-five units chosen from the following and approved in consultation with the MSA Coordinator and/or the department chair.

Professional Accounting Option

ACCT 536. Corporate and Partnership Taxation (4)
ACCT 539. Advanced Accounting (4)
ACCT 541. Advanced Auditing (4)
ACCT 556. Estates and Gifts and other Specialized Taxation Topics (4)
ACCT 574. Reporting Issues in Intermediate Accounting (4)
ACCT 605. Healthcare Accounting and Financial Analysis (4)
ACCT 606. Accounting for Managerial Decision-Making (4)
ACCT 642. International Accounting (4)
ACCT 675. Internship in Accounting (4)
ACCT 690. Advanced Topics in Accounting (4)
ACCT 695. Graduate Independent Study (1-4)
FIN 602. Financial Theory and Corporate Finance (4)
FIN 622. Entrepreneurial and Venture Finance (4)
FIN 651. Financial Institutions and Markets (4)
FIN 653. Investment Analysis and Portfolio Management (4)
FIN 654. International Finance (4)
FIN 680. Corporate Finance Strategy (4)

Students may not take more than a total of eight quarter units in any combination of College of Business & Public Administration 575, 590, 595, 675, and 690 courses. The program may not include more than 13 units in transfer credit from other universities. CSUSB will not consider for transfer, credit course work from any institution which will not accept that work in its own advanced degree program.

See Page 395 for ACCT, FIN and INFO course descriptions.

USC Gould School of Law

First-year law students scour Venice Beach for debris during an Orientation beach clean-up organized with the Surfrider Foundation. "The aspect of 'community' is one of the biggest things we want new students to feel instantly," said Liam Gillen, associate director of financial aid and student affairs.

The USC Gould School of Law provides a forward-looking, interdisciplinary legal education guided by nationally renowned professors and informed by the diversity of a friendly and collegial student body. As one of the most diverse of the nation's top law schools, USC Law is made up of students from throughout the country and around the world whose ideas and experiences enrich the learning process and provide new perspectives on the law. Through close collaboration, interdisciplinary academic training and hands-on application of skills, students acquire the experiences and knowledge necessary to succeed as leaders in a global environment.

USC Law alumni are partners in the world's largest law firms, CEOs and presidents of multimillion-dollar companies, and leaders in public service organizations. Since its founding in 1900, the school has produced hundreds of judges, and its graduates have held elected offices ranging from mayor of cities large and small to a United States senator.

Degree Programs

Juris Doctor

The Juris Doctor (J.D.) is the basic law degree. To obtain the degree, full-time attendance for six semesters is required. During the first year, the student takes a required curriculum of basic courses that examines fundamental legal institutions and addresses legal problems relevant to today's society and the modern practice of law. During the second and third years the student must complete a writing requirement and at least one course that provides substantial instruction in professional skills generally regarded as necessary in the practice of law. The remainder of the courses taken in the last two years are primarily elective.

Dual Degrees

USC Law maintains dual degree programs with the graduate programs in accounting, business administration, economics, gerontology, pharmacy, philosophy, public administration, public policy, social work, political science, politics and international relations, religion, real estate development and communication. The law school also has an international dual degree program with the London School of Economics. These programs enable qualified students to earn a law degree (J.D.) and the appropriate master's degree. If the master's degree normally requires one year of study, a student in a dual degree program earns both degrees in only three years. If the master's normally requires two years of post-baccalaureate courses, a total of four years is required. To earn the J.D., all students (including dual degree students) must complete 35 numerically graded law units at USC beyond the first year curriculum.

The goal of these programs is to encourage law students to gain a recognized competence in another discipline that has a direct relevance to the roles lawyers play in society. The dual degree programs are based on the premise that some topics covered in the law school are also covered in the programs of the cooperating departments, so that some credit toward the law degree may appropriately be given for specified graduate work taken in the cooperating department. Similarly, the cooperating departments have recognized that some credit toward the master's degree may appropriately be awarded for certain work completed in the law school.

LL.M in Taxation Degree

The LL.M. in Taxation program is a master's degree program for students who hold a basic law degree (J.D. or LL.B.). The LL.M. in Taxation program provides students with a comprehensive knowledge in tax law. To obtain the degree, the program can be completed on a full-time basis in two semesters or on a part-time basis in up to five semesters. After successfully completing the program, students will be awarded the Master of Laws in Taxation degree.

Students will be required to complete a minimum of 24 units in tax law courses and to earn a minimum cumulative GPA of 2.6 based upon the Gould School of Law's grading system in order to receive an LL.M. in Taxation degree.

LL.M. Degree

The LL.M. program is a master's degree program for foreign graduate students trained in law. This two-semester, full-time program introduces foreign lawyers to American law and the U.S. legal system and prepares them for leadership roles in the global market. After successfully completing the program, students will be awarded the Master of Laws degree.

M.C.L. Degree

The M.C.L. program is a master's degree program for foreign graduate students trained in law who have already earned their LL.M. degree. This two-semester, full-time program is focused on the study of comparative law. Students are provided with the opportunity to study the differences, similarities and interrelationships of different systems of law around the world. After successfully completing the program, students will be awarded the Master of Comparative Law degree.

Continuing Legal Education

The law school's Continuing Legal Education Program provides the legal community with the greatest variety of offerings of any law school in the west. USC Law has been approved as a provider of Minimum Continuing Legal Education (CLE) by the State Bar of California and offers general CLE and Legal Specialization Credit for lawyers, as well as continuing education credits for accountants and real estate professionals.

USC Law is a national leader in continuing education, presenting six annual programs designed for sophisticated attendees from the bar, judiciary, accounting, business and law student communities and supported by both law firm and corporate sponsors.

CLE programs in 2009-2010 include the Institute on Entertainment Law and Business, Trust and Estate Conference, Tax Institute, Institute for Corporate Counsel, Real Estate Law and Business Forum, and Intellectual Property Institute.

For detailed program and registration information, visit *law.usc.edu/cle*. For additional questions, call (213) 743-1772 or email cle@law.usc.edu.

Tuition and Fees (Estimated)

Students in the law school's J.D. program pay tuition of $23,387 per semester (13-17 units). For less than 13 units the tuition is $1,807 per unit, and tuition is an additional $1,807 for each unit over 17.

Students in the law school's LL.M. and M.C.L. programs pay tuition of $23,387 per semester, for two semesters.

The university reserves the right to assess new fees or charges as it may determine. The rates listed are subject to change without notice by action of the Board of Trustees.

These fees are based upon current information available at the time of publication and are subject to possible later change.

In addition to the mandatory fees charged to all USC students, law students must also join the Student Bar Association. In 2009-2010, this membership fee was $25 per semester.

Admission Requirements — J.D. and Dual Degrees

First-year students must have a bachelor's degree from an accredited college by the beginning of their law school classes. USC Law does not require applicants to take any specific college courses, and discourages pre-law students from enrolling in college courses that duplicate the law school curriculum. The faculty recommends college courses that are intellectually challenging and require disciplined study. Training in careful reading and skilled writing is most valuable, as are courses involving seminar discussion and sustained research. The student will find that a broad exposure to such fields as economics, philosophy, history, political science, anthropology, mathematics and psychology is more useful than narrow exposure to vocationally oriented courses.

All applicants are required to take the Law School Admission Test (LSAT) administered by the Law School Admissions Council. Applicants must take the test no later than December if they seek to start law school the following August.

Like most law schools, the USC Gould School of Law requires students to use the Law School Data Assembly Service (LSDAS). The LSDAS assembles an applicant's transcripts and LSAT scores and forwards copies of them to law schools of the applicant's choosing. An applicant who has previously registered with the LSDAS need only request on the appropriate form that the name of the University of Southern California Gould School of Law be added to the list of schools to which the student is applying.

Further information about the LSAT and the LSDAS may be obtained from the Law School Admission Council, 662 Penn St., Box 40, Newtown, PA 18940 and online at *www.lsac.org*.

Detailed information regarding admission application procedures is available from the Dean of Admissions, University of Southern California Gould School of Law, University Park, Los Angeles, CA 90089-0074 and on the school's Web site *(www.law.usc.edu)*.

Transfer Students and Visiting Students
A student in good standing at a law school that is approved by the American Bar Association may apply for admission with advanced standing either as a transfer student or as a visiting student. Transfer students enter USC Law after one year at another law school; they then spend two years at the law school and earn the J.D. degree from USC. Visiting students spend one or two semesters at the law school during their third year of law school; they are not eligible for a USC degree. For further information, please request Transfer/Visitor Information from the Admissions Office at USC Law.

Transfer LL.M. Students
Law students who are enrolled in USC Law's LL.M. program for foreign lawyers may apply to the J.D. program as transfer LL.M. students during the transfer application period. Only USC Law LL.M. students may apply in this manner. Those who have already been awarded an LL.M. at another U.S. law school may apply as international J.D. applicants to the three-year program. For further information, request LL.M. transfer information from the Graduate and International Programs Office at USC Law.

Admission Requirements — LL.M. in Taxation Degree
Students submitting an application must have earned a basic law degree (J.D. or LL.B.). LL.M. in Taxation students must have completed at least one basic tax law course prior to enrolling at USC Law. For further information, contact the law school at (213) 821-5916 or visit the school's Web site *(www.usc.edu/law/gip)*.

Admission Requirements — LL.M. Degree
Students submitting an application must have earned a basic law degree, a Bachelor of Laws (LL.B.) degree or the foreign equivalent. Some experience following the completion of the first professional degree is preferred. For further information, contact the law school at (213) 821-5916 or visit the school's Web site *(law.usc.edu)*.

Admission Requirements — M.C.L. Degree
Students submitting an application must have earned a basic law degree, a Bachelor of Laws (LL.B.) degree or the foreign equivalent and will have previously earned their LL.M. degree. Some experience following the completion of the first professional degree is preferred. For further information, contact the law school at (213) 821-5916 or visit the school's Web site *(law.usc.edu)*.

Registration
Registration is handled by the Registration and Records Office of the USC Gould School of Law. First-year students will automatically be registered in their fall semester courses approximately two to three weeks prior to the beginning of the school year and for their spring semester courses approximately two to three weeks prior to the dates listed in the law school calendar for upper-division student registration.

Grading and Attendance Policies
Grading
The grading system uses both numbers and letters in a range from 1.9 to 4.4 with letter-grade equivalents ranging from F to A+. The grade equivalents are: A+ (4.1-4.4); A (3.8-4.0); A- (3.5-3.7); B+ (3.3-3.4); B (3.0-3.2); B- (2.7-2.9); C+ (2.5-2.6); C (2.4); D (2.0-2.3); and F (1.9). Students receiving a grade of 1.9 will not be given credit for the course toward graduation. A student who fails a first-year course must repeat the course, but both grades will be included in computing that student's general average. Other courses may not be repeated except on petition to the associate dean. A student with a weighted cumulative average of less than 3.0 at the end of the year will be placed on restricted enrollment. A student with a weighted cumulative average of less than 2.6 at the end of any year will not be permitted to continue.

Credit/D/F
After the first year, a student may take up to a total of 8 units on an elected CR/D/F basis, chosen from among courses otherwise graded in a normal manner. No more than 4 such units may be taken in a semester. The student must elect to take a course CR/D/F during the first two weeks of the semester. Courses or seminars may, at the instructor's option, be designated prior to registration as not available for CR/D/F grading. To earn the J.D., all students (including dual degree students) must complete 35 numerically graded law units at USC beyond the first year curriculum.

Students may also take such courses regularly offered only on a CR/D/F basis, in addition to courses taken under this rule.

Withdrawals from Courses
A student may not withdraw from a course later than two weeks after the first day of classes of any semester without permission of both the associate dean and the instructor.

Attendance
Class attendance is an important part of law school education. It assists both the individual and fellow students in making the most of the educational opportunity offered. Students should, therefore, attend class regularly and participate in the discussion. Professors may require attendance and may take attendance into account in evaluating student performance.

Juris Doctor

The Juris Doctor is the basic law degree. To obtain the degree, a student must satisfactorily complete 88 units, be in full-time attendance for six semesters and complete all required courses. Several options are available through which students may, with appropriate permission, take courses outside the law school. Except with special permission, however, each student (including a dual degree student) must successfully complete at least 35 units beyond the first year curriculum, in law courses, taken at this law school, and graded in the normal manner. Each student must also complete a minimum of 65 of the required 88 units by attendance in regularly scheduled class sessions at the law school.

A law student is expected to devote the major portion of his or her time to law studies; any outside employment must therefore be restricted. First-year students are not permitted to hold jobs, and second- and third-year students may not hold outside employment requiring more than 20 hours of work per week.

First-year students are required to carry the full load of courses prescribed for that year, and second- and third-year students are required to carry between 13 and 17 units each semester, unless special permission to carry a reduced or enlarged schedule is granted by the associate dean. After completion of the first full year of law study, students who are expecting a child may be given permission to carry a reduced load in their subsequent years, but they must complete all requirements for the degree within a reasonable period of time (usually within four years). All students must complete six full-time semesters.

Requirements for degrees, as well as the courses offered, may be changed by the faculty at any time. The associate dean may waive some requirements for individual students.

The First Year

During the first year, the student takes a required curriculum of basic courses that examines fundamental legal institutions and addresses legal problems relevant to today's society and the modern practice of law.

In the fall semester, Law, Language, and Values introduces students to foundational concepts in legal reasoning, including theories of interpretation, the rule of law and normative reasoning.

Torts I explores the individual's obligation to refrain from harming others and studies the bases for compensating persons who suffer injuries — either by holding responsible whomever is at fault for the harm, or by invoking other principles of liability including the efficiency of resource allocation and spreading of losses.

Procedure introduces students to the issues of what constitutes fair, adequate and efficient procedures in resolving legal disputes. Study focuses on the procedures outlined in Federal Rules of Civil Procedure.

Contracts studies the law regulating consensual arrangements entered into for commercial purposes. It concerns such questions as what promises do and should the state enforce and what remedies are available when enforceable promises are breached.

In the spring semester, students take Criminal Law, which studies issues relating to the decision, by legislature or court, to designate behavior as a "crime." Significant attention is given to the moral, psychological and philosophical issues involved in ascribing criminal responsibility.

Legal Profession examines the functions of the lawyer in modern society, the history and organization of the legal profession, as well as lawyers' conflicting duties. It also looks into the adversary system, equal access to justice, and other problems of ethics and professional responsibility.

Constitutional Law considers the delineation of spheres of responsibility between the judiciary and legislature, the nation and the state, and the government and the individual.

Property analyzes the development of rules dealing with land, water and other natural resources, frequently from historical and economic perspectives.

All students take a year-long course, Legal Research, Writing and Advocacy. The course is coordinated with other first-year courses, and provides students an opportunity to draft pleadings and to prepare legal memoranda and briefs. Toward the end of the second semester, each student participates in a moot court argument based on work previously prepared for the course.

Students study basic sources of the law — case reports, constitutions, statutes and interdisciplinary materials. There is no uniform method of teaching, but Socratic dialogue and class discussion are primarily employed to help the students analyze issues, reasons and arguments. Moreover, law school faculty have traditionally employed interdisciplinary approaches in analyzing legal problems. First-year classes meet in sections of 60 to 100 students, about half the class size of many law schools.

The Second and Third Years

Requirements

The upper two years of law study are primarily elective, with only two requirements. First, students must satisfy the upper division writing requirement, either by completing a major faculty-supervised writing project, such as a dissertation, or by taking a course with a substantial writing component.

Second, students must enroll in course work that offers substantial instruction in professional skills generally regarded as necessary for the effective and responsible participation in the legal profession. Such course work includes simulation courses (including Trial Advocacy and Pretrial Advocacy), live-client clinical offerings and courses involving the drafting of legal documents (including Contract Drafting and Negotiation).

Course Offerings

The basic courses that most students elect to take — for example: Business Organizations, Evidence, Taxation, and Gifts, Wills and Trusts — are offered every year and usually twice a year. Other courses listed are offered once a year, or in some cases, once every several years. Each year the law school attempts to provide upper-division students with a wide variety of optional specialized courses. Often these reflect the research interests of the faculty. Some examples in recent years have been Biotechnology and the Law, Global Warming, Counterterrorism and Homeland Security, Wrongful Convictions, Reproductive Rights, Special Education and Disability Law, and seminars on the Enron era. Because there are specialty courses in nearly every major area of the law, upper-division students are able to concentrate in a particular area, or, if they prefer, pursue a broad, basic legal education.

Clinical Offerings

The upper-division curriculum includes a variety of opportunities for clinical legal education. "Clinical" courses are of two kinds. First, clinical refers to courses in which the learning of legal principles occurs through actual work on cases in particular subject matter areas. For example, the law of prisoners' rights and post-conviction remedies is taught in the Post-Conviction Justice Project, a course in which students represent inmates in the California Institution for Women. This representation is under the direct supervision of full-time law school faculty members. About 20 students participate each semester, traveling to the prison to meet with their clients on a regular basis, attending seminars at the law school, preparing briefs and papers, drafting habeas petitions, and negotiating and dealing with prosecutors, prison and court personnel. In addition, students make court appearances on behalf of clients in state and federal courts, as well as courts of appeals.

The second type of clinical course concentrates on specific lawyering skills taught in a classroom setting through the use of hypothetical case materials, with actors and actresses playing the roles of clients. The best illustration of this form of clinical teaching is the three-course sequence of Pretrial, Trial and Appellate Advocacy, which covers the stages in the litigation process suggested by the course titles. In these courses, students actually perform, in a simulated courtroom or law office environment, the multiple tasks required of lawyers. Most work is done in small groups; students are videotaped and intensively reviewed by the instructors.

A student can take part or all of this sequence. The three courses together require the student to do at least the following: client interviewing and counseling, legal research, fact-finding, drafting of legal documents, negotiation with opposing counsel, arguing pretrial motions to a judge, preparing witnesses to testify, selecting a jury, conducting direct and cross-examination, proposing and opposing exhibits and testimonial evidence, arguing to a jury, and drafting and arguing an appellate brief.

The Post-Conviction Justice Project and the advocacy courses are not the only clinical courses in the curriculum, but they are useful examples of the variety of clinical teaching. A course in a specific area of law, like the Post-Conviction Justice Project, necessarily requires students to acquire basic courtroom, negotiation and client interviewing skills. The skills-oriented advocacy courses require students to be familiar with substantive areas like evidence, procedure and the law in the area of the hypothetical client's problems. These two kinds of clinical courses supplement each other, just as substantive knowledge and expert skills do in the practice of law. Considered as a whole, USC's clinical courses provide the foundation of knowledge and skill necessary to begin the practice of law.

Judicial Externships and Clinical Internships
The clinical opportunities listed previously are focused primarily within the law school. In addition, there are two categories of clinical options for students to pursue outside the law school in the actual environments of courts and law offices.

The first of these, the judicial externship program, enables students to receive credit for full- or part-time work as an extern to a judge of the state or federal court. Students are selected by the judges themselves. USC students have served as externs in the California Supreme Court, U.S. Court of Appeals, U.S. District Court, U.S. Bankruptcy Court, California Court of Appeal and Superior Court. During the externship, each student is supervised by the assistant dean and the placement supervisor.

The second program, the clinical internship option, allows USC Law students to work part-time in government agencies, legal services programs or other nonprofit organizations under the supervision of practicing attorneys and faculty members. Students earn academic credit while providing representation to actual clients, learning important government processes or participating in large-scale impact litigation. Since the program includes more than 50 pre-approved agencies, students may choose from a wide range of clinical internships.

Neither program is considered a regularly scheduled class session for purposes of graduation requirements.

Individual Research Projects
A wide variety of courses and institutes offers opportunities for upper-division students to engage in individual research under faculty supervision and often in conjunction with course offerings, as well as to participate in large research projects. Projects presently underway include the uses of ocean and sea resources, the development and regulation of geothermal energy, sentencing practices in felony cases, the effects of real estate taxation, the delivery of legal service to low- and middle-income persons, the civil commitment of elderly persons, the relationships between corporate law and actual corporate practices, and theoretical studies in law and economics. Such research projects are financed by grants from the Brookings Institution, the U.S. Commission on Civil Rights, the National Science Foundation, the Ford Foundation, the Lincoln Institute of Land Policy, the National Institute of Mental Health, and the Energy Research and Development Administration.

Independent research completed for academic credit is not considered a regularly scheduled class session for purposes of graduation requirements.

Courses Outside the Law School
With the concurrence of the associate dean, a student may receive up to 12 units of J.D. credit for courses taken outside the law school. These courses must be on the graduate level and may be taken only at USC. Taking graduate level courses outside the law school is an alternative to the dual degree program; a student may not pursue both approaches. With the approval of the associate dean, a student may receive a limited number of J.D. credits for undergraduate language courses taken at USC. For purposes of meeting the 35-graded-units rule, all non-law courses are counted as CR/D/F units.

A student may, with permission of the associate dean, enroll in and transfer the credit from a law course taken at another school that is a member of the Association of American Law Schools, if the course is equivalent to one included in the USC Law curriculum that will not be offered here during the semester the student takes the course. Credit will be granted only for courses graded "C" or better. A maximum of 5 such units may be counted toward the J.D.

Courses taken outside of the law school are not considered regularly scheduled class sessions for purposes of graduation requirements.

Course Selection in the Upper Division
With such a variety of courses available, how do second- and third-year students go about selecting the program that will be best suited to their individual interests and ambitions?

There are no precise rules or proven methods for selecting second- and third-year courses. To a large extent, these choices reflect each student's personal assessment at the end of the first year — strengths and weaknesses, developing intellectual interests and first tentative career plans. For this reason, the combination of courses most desirable for one person will not necessarily be best for anyone else. Students are urged to be wary of the notion that there is a specific, recommended curriculum to follow. But reluctance to impose a model course of study does not mean that no guidance is available, for there are at least four ways of thinking about these choices that, in combination, will help each student choose the best array of courses.

One recommended approach to course selection is to choose courses taught by professors the student admires, without regard to subject matter. For each student there are teachers who are particularly able to create intellectual excitement and whose approach to analysis and teaching strikes a responsive note. Students will benefit as much from exposure to a specific professor's analytic skills and approach to legal issues as from specific course content.

A second approach is to choose courses that look exciting, without worrying about whether such courses are directly related to the student's current career plans or to some idea of traditional curriculum. If it appears that a course will be intellectually interesting, will expose students to a new area of the law, or provide needed variety, there is already more than enough reason to enroll. Courses taken because of enthusiasm for either the instructor or the subject matter often lead to the richest academic experience of law school.

The third way to make decisions about taking courses is to classify them according to clusters that emphasize similar issues or themes and then select from each area. For example, a student interested in ideas about family relationships will find them discussed in different contexts in Gifts, Wills, and Trusts; Family Law; and the Children's Legal Issues Clinic. Trial Advocacy and Pretrial Advocacy are courses that teach practical litigation skills, relating various performance tasks to the underlying skills of legal writing, advocacy, legal counseling, negotiation and factual analysis. A further example includes courses involving close work with statutes, such as Labor Law, Securities Regulation and Taxation, any of which will provide opportunities to develop important and transferable skills.

Finally, students might think about selection as a way of building a wide substantive expertise in an area of particular interest. For example, the following courses are crucial to one anticipating a substantial wills and estate planning practice: Family Law, Community Property, Taxation, Estate Planning, Real Estate Transactions, and Gifts, Wills and Trusts. This kind of course planning requires some thought and investigation, since a casual examination might omit such courses as Community Property (which may affect one's legal ability to transfer property by will), and Real Estate Transactions (since various forms of property ownership may dictate a specific will or create planning considerations).

These approaches to course selection describe only some of the ways in which students might make reasoned choices about their academic programs. Formal and informal academic counseling are available from the associate dean, the assistant deans and other faculty. In addition, students are encouraged to follow the written recommendations available in the online *Student Handbook* available via the Student Portal on the USC Law School Web site.

Dual Degrees

Admission

Students may be accepted for a dual degree program when they are accepted to the law school, although most students do not apply until sometime in the first year. All programs require that students successfully complete the required first year of law school before beginning work toward the master's degree. Credit toward the law degree may not be given for graduate work completed prior to the completion of the first year of law school, although some credit toward the master's degree may be allowed by the faculty of the cooperating department of approved work completed prior to the first year of law school. Students are not eligible for either of their dual degrees until they complete the requirements for both degrees. All students (including dual degree students) must complete at least 35 numerically graded USC Law units beyond the first year curriculum.

Following are general descriptions of the dual degree programs. Students interested in further information should consult the USC Law Admissions Office.

Juris Doctor/Master of Arts in Economics

Students are required to complete 92 units of law and economics course work, 4 units of which must constitute a thesis acceptable to the faculties of the law school and the Department of Economics. Before enrolling in economics courses, students must have completed an undergraduate course in probability and statistical inference (e.g., BUAD 310). Students with undergraduate degrees in such disciplines as business, economics, mathematics and psychology will usually have taken such a course as part of their undergraduate program.

First Year: Required law school courses.

SECOND AND THIRD YEARS:		UNITS
ECON 500	Microeconomic Analysis and Policy	4
ECON 511 ECON 513	Econometric Methods, or Practice of Econometrics	4

Two Additional Graduate Level Courses in Economics (8 units): ECON 680 Industrial Organization and ECON 681 Economics of Regulated Industries are recommended, but the student is free to choose any graduate level courses other than ECON 590 or ECON 790 in consultation with the program advisor. ECON 401 Mathematical Methods in Economics may be substituted for one of these courses, and ECON 417 Statistics for Economics or ECON 414 Introduction to Econometrics may be substituted for the other. (These three courses are applicable toward graduate credit.)

Four Units of Thesis: The thesis must be acceptable to both the faculty of the law school and the faculty of the Department of Economics.

Thirty-nine Units of Law Courses: including one course in a subject matter related to economics (including but not necessarily limited to Taxation, International Business Transactions, Antitrust Law I, Regulated Industries, Labor Law, Administrative Process, Business Enterprise Taxation or Land Use Controls). In addition to the LSAT, students interested in this dual degree program are required to take the aptitude and advanced economic portions of the Graduate Record Examinations (GRE).

Juris Doctor/Master of Science in Gerontology

The J.D./M.S. dual degree combines the knowledge of the older population with understanding of the legal system. The program prepares graduates for a number of roles in both public and private sector organizations. Students are required to complete 110 units of course work, 74 from the law school and 36 from the Davis School of Gerontology. The first year is devoted to required law courses, and the second, third and fourth years combine gerontology and law courses.

Gerontology Requirements

The Master of Science in Gerontology will require 36 units of course and fieldwork that cover the core content of the M.S. program.

GERONTOLOGY REQUIREMENTS		UNITS
GERO 510	Physiology of Development and Aging	4
GERO 520	Life Span Developmental Psychology	4
GERO 530	Life Span Developmental Sociology	4
GERO 540	Social Policy and Aging	4
GERO 555	Integrating Gerontology: A Multidisciplinary Approach	4
GERO 591	Field Practicum	8
GERO 593	Research Methods	4
Gerontology elective		4

The Davis School of Gerontology will waive 16 units of electives, which are required in the regular M.S. program, as well as GERO 589 Case Studies in Leadership and Change Management because students enrolled in this program have a primary professional focus in law.

Law School Requirements

The law school requires 74 units of credit.

FIRST YEAR REQUIREMENTS		UNITS
LAW 502	Procedure I	4
LAW 503	Contracts	4
LAW 504	Criminal Law	3
LAW 505	Legal Profession	3
LAW 507	Property	4
LAW 508	Constitutional Law I	4
LAW 509	Torts I	4
LAW 512	Law, Language, and Values	2
LAW 515	Legal Research, Writing and Advocacy I	3
LAW 516	Legal Research, Writing and Advocacy II	2

Elective Course Work
The second and third year of law study are primarily elective with one requirement. Students must satisfy the upper division writing requirement, either by completing a major, faculty-supervised writing project such as a dissertation, or by taking a course with a substantial writing component.

The law school will waive 14 units of electives which are required in the regular J.D. program.

Juris Doctor/Master of Business Administration
In addition to the LSAT, applicants to this dual degree program are required to take the Graduate Management Aptitude Test. Requirements for the dual degree program are listed in the Marshall School of Business section of this catalogue on page 155.

Juris Doctor/Master of Business Taxation
The Leventhal School of Accounting offers a specialized 45-unit program in taxation leading to the Master in Business Taxation (M.B.T.). However, up to 15 units of preliminary courses in the M.B.T. program may be waived by the Leventhal School of Accounting in light of previous education or completion of a proficiency examination. The total number of units required may thus vary, but all students are required to complete a minimum of 30 units of business courses and maintain an overall grade point average of 3.0 for these courses. Students also must complete 76 law units to satisfy the J.D. portion of the dual degree. Requirements for this dual degree are listed in the Leventhal School of Accounting section of this catalogue on page 191.

Juris Doctor/Pharm.D.
Admission Requirements
Admission to the dual Pharm.D./J.D. program is competitive, and involves meeting admission requirements and gaining acceptance to both the School of Pharmacy and the law school. Students will not be given special consideration for admission to either program because they are applying for the dual degree. Students that have a baccalaureate degree may apply to the dual Pharm.D./J.D. degree program in two ways. First, they may apply at the time they submit their Pharm.D. application by concurrently submitting applications to both schools. Students who elect this approach must identify themselves on their Pharm.D. applications as potential dual Pharm.D./J.D. degree students. Students who are admitted to both schools will be offered admission to the dual degree contingent on passing all courses in their first year of the Pharm.D. with a minimum 3.0 GPA. Students pursuing the dual Pharm.D./J.D. degree must notify the law school in a timely fashion that they will be enrolling in the dual Pharm.D./J.D. degree program and will not matriculate at the law school until the following year. Students who are accepted only by one school may choose to attend that school but will not be eligible for the dual degree. Second, students can apply to the dual degree by submitting an application to the law school during their first year of enrollment in the Pharm.D. program prior to the law school's published application deadline. Students who elect this approach must apply through the School of Pharmacy. Students admitted to the law school using this approach would be offered admission to the dual degree contingent on passing all courses in their first year of the Pharm.D. with a minimum 3.0 GPA. See the admissions section of the School of Pharmacy and the law school for specific requirements.

Degree Requirements
The professions of pharmacy and law are distinctly different, yet pharmacists are often involved in legal issues and lawyers frequently deal with pharmacy, drug, health care, product development and toxin-related matters. This dual degree program provides qualified students with an efficient mechanism for obtaining the expertise and professional credentials that will enable them to develop professional practices that bring together expertise in both areas.

Overall Requirements
A student is required to complete all work for both degrees within six years of the date of matriculation at the School of Pharmacy (Pharm.D.) and five years of matriculation at the law school (J.D.). The entire dual degree program will take six years to complete. Dual degree students will be allowed to use 12 units of approved J.D. course work (elective or required) to meet 12 units of Pharm.D. electives and 12 units of approved Pharm.D. course work (elective or required) to meet 12 units of J.D. electives. A faculty guidance committee will determine the exact program for each student, including the appropriateness of courses in one program used to meet elective requirements for the other program. A total of 208 units is required for the dual degree.

Pharm.D. Requirements
Dual degree students must successfully complete 144 units of Pharm.D. and acceptable J.D. units to receive the Pharm.D. degree. The 144 units must include 132 units of required and elective pharmacy course work plus 12 units of J.D. course work deemed acceptable to meet Pharm.D. elective requirements. Dual degree students should graduate with their Pharm.D. degrees at the completion of the first semester of the sixth academic year of the dual degree program. Students will be eligible to sit for the Pharmacy Board Exams after completion of the Pharm.D. degree requirements. However, dual degree students will not actually be awarded their Pharm.D. degrees until they complete requirements for both degrees.

Juris Doctor Requirements
Dual degree students must successfully complete 88 units of J.D. and acceptable Pharm.D. course work during the second to sixth years of the dual degree program to receive the J.D. degree. The 88 units must be composed of 76 units of J.D. course work, including satisfaction of the upper-division writing requirement and any other substantive requirements, plus 12 units of Pharm.D. course work deemed acceptable to meet J.D. elective requirements. No J.D. credit will be awarded for Pharm.D. course work completed prior to matriculation in the law school. Students cannot receive the J.D. degree under requirements for the dual degree program without prior or simultaneous completion of the Pharm.D. degree.

Both professions require passing a state board or bar exam to practice the respective professions. Neither of these degrees requires a thesis or comprehensive final exam.

Recommended Program
Pharm.D./J.D. dual degree students will begin with the first year of the Pharm.D. curriculum (36 units). During the second year, students will take the first year law core (33 units), plus 3-5 Pharm.D. units. Due to the rigor of the law school core, pharmacy courses during the first year of law school are limited to non-science courses. The third through fifth years of the program focus on Pharm.D. courses with sufficient law courses to maintain students' educational momentum in law. Students should complete their Pharm.D. requirements during the fall of their sixth year of the program and their law course work also during the sixth year. Students must complete both degree requirements by the end of the sixth year of the program.

Juris Doctor/Master of Public Administration
Students are required to complete 97 units of course work. Candidates for the dual degree must fulfill the statistics requirement of the M.P.A. degree by previous education, proficiency examination, or completion of PPD 404x Statistics for Policy, Planning, and Development. Requirements for this dual degree program are listed in the USC School of Policy, Planning, and Development section of this catalogue, page 879.

Juris Doctor/Master of Public Policy
The School of Policy, Planning, and Development and the law school offer a dual degree that enables qualified students to earn both a Juris Doctor and a Master of Public Policy in approximately four years of study.

The dual degree allows students to acquire a blend of the analytic skills of public policy and an understanding of legal institutions and processes. This combination of knowledge is well suited for law students who want to affect the policy-making process and craft legislation to aid in achievement of public policy goals. It is equally appropriate for prospective policy analysts who are interested in law and public policy.

Students must apply to, and be accepted by, both schools. They may be accepted to the dual degree at the time of their acceptance to the law school or at the beginning of their second year of law school. Dual degree students spend the first year of the program completing the required first year of law school. The remaining units of law school courses and the required 36 units of core M.P.P. courses are taken by students in the second through fourth years.

Students are required to complete 114 units of course work, including 78 units in the Gould School of Law and 36 units in the School of Policy, Planning, and Development. The M.P.P. program has a statistics prerequisite that can be satisfied either by passing a proficiency examination or by successfully completing PPD 404x Statistics for Policy, Planning, and Development. Requirements for this dual degree are listed in the USC School of Policy, Planning, and Development section (page 877).

Juris Doctor/Master of Social Work
Students are required to complete 123 units of course work, including 76 units in the Gould School of Law and 47 units in the USC School of Social Work.

First and Second Years: Complete both the first year J.D. program of study and the first year M.S.W. course of study.

Third Year: Complete the second year J.D. program.

Fourth Year: Complete the core concentration courses (included SOWK 686a Field Practicum II) of the concentration selected in the M.S.W. program, with the fourth course to be determined as part of the student's individualized educational plan approved by that concentration. The final semester will be taken in the J.D. program in the spring.

The law school gives credit for the third semester in the School of Social Work, while the latter recognizes law courses as substitutions for three social work courses and one semester of field instruction (for which a clinical law semester is substituted).

Juris Doctor/Master of Arts, International Relations
The USC Gould School of Law and the USC School of International Relations jointly offer a three-year program leading to the J.D. and M.A. degrees. (Students may extend the dual degree program to four years.) Applicants must apply to both the law school and the School of International Relations and meet requirements for admission to both. In addition to the LSAT, students interested in this program are required to take the Graduate Record Examinations (GRE). Law students may apply to the School of International Relations during their first year at the law school.

In the first year, students take their course work in the law school exclusively. The second and third years include 24 units of courses in international relations and 40 units in law. Students pursuing the dual degree must complete LAW 662 or LAW 764 and one additional international law course.

Students pursuing the dual degree must complete 24 units within the School of International Relations at the 500 level or above. These students are required to successfully complete IR 500 International Relations Theory, either IR 513 Social Science and Historical Research Methods: Introduction to Research Design or IR 517 International Policy Analysis, and two domain courses selected from among IR 502 Conflict and Cooperation, IR 509 Culture, Gender, and Global Society, IR 521 Introduction to Foreign Policy Analysis, and IR 541 Politics of the World Economy. Like all other master's students, students in the dual degree program must complete a substantive paper or alternative project. The requirements, standards and evaluation procedure for the substantive paper are identical to those listed for all M.A. students except that one member of the examining committee must come from the law school.

Juris Doctor/Master of Arts, Religion and Social Ethics
Students must complete 20 units in the graduate School of Religion, plus 4 units of thesis.

First Year: Required law school curriculum.

Second and Third Years: Students will take any two of the three core courses in the School of Religion and a maximum of three elective courses from Areas I and II. Students may substitute the third core course for an elective course. LAW 508 Constitutional Law or such other law course as the schools agree may be substituted for one of the electives. Students must also complete 36 additional law units.

Juris Doctor/Master of Communication Management
Students must complete 20 units (five courses) of communication courses at the School of Communication: one core class from the student's preferred track; one method course; CMGT 597; and the remaining two courses may be from either core or elective offerings.

First Year: Required law school courses.

Second and Third Years: 20 units of communications courses and 38 units of law courses, of which 8 units must be approved as appropriate for acceptance by the Annenberg School for Communication toward its degree. All students take CMGT 597 in the third year.

Application to pursue the dual degree should be made before completion of 15 units of work on law or 8 units toward the M.A. Admission by the law school to its J.D. degree will be evaluated as a substitute for GRE scores.

Juris Doctor/Master of Real Estate Development
The Juris Doctor/Master of Real Estate Development dual degree program provides the opportunity for in-depth study of legal issues and real estate development. The increasingly regulatory environment developers work within demands that professionals in the real estate industry have a strong understanding of the legal system. Lawyers who plan to specialize in real estate law will benefit from a thorough understanding of the development process, including financial, planning, marketing and design issues.

Application must be made to both the Gould School of Law and the School of Policy, Planning, and Development. This program normally requires three years (including one summer) of full-time study in residence to complete.

Students must have use of an approved laptop computer as required by instructors and must demonstrate calculator and spreadsheet skills; a calculator and/or spreadsheet class is offered online via the Internet.

Requirements for completion of the dual degree program are 112 units, including 78 units in law and 34 units in planning. For a complete listing, see Policy, Planning, and Development (page 877).

Juris Doctor/Master of Arts, Philosophy
Students must complete 24 units in the USC School of Philosophy and 69 units in the Gould School of Law.

First Year: Required law school curriculum.

Second and Third Years: The School of Philosophy prefers that students take at least one philosophy course each semester. During the four semesters, students must take at least 16 units at the 500 level, including PHIL 450 Intermediate Symbolic Logic and PHIL 500 Introduction to Contemporary Philosophical Literature; one 400- or 500-level course in ethics or social/political philosophy or aesthetics or philosophy of law; one 400- or 500-level course in metaphysics or epistemology or philosophy of language or philosophy of science or philosophy of mind; one 400- or 500-level course in the history of ancient or early modern philosophy; passage of the second year review, which shall include a research paper based on a completed seminar paper and completion of a publishable research paper. Students must also complete 36 additional law units.

Juris Doctor/Master of Arts, Political Science
The Department of Political Science and the Gould School of Law jointly offer a dual degree program leading to the J.D. and M.A. degrees. Applicants must apply to both the Department of Political Science and the law school and meet the requirements for admission to both. In addition to the LSAT, students interested in this program are required to take the Graduate Record Examinations (GRE).

In the first year, students take their course work in the law school exclusively. The second and third years include 24 units in political science and 40 units in law.

Like all other students in the political science M.A. program, students pursuing the dual degree must pass a master's screening examination in their field of choice. If they wish to write a master's thesis, they may do so in lieu of two courses.

Juris Doctor/Doctor of Philosophy in Politics and International Relations
The Department of Political Science and the Gould School of Law offer a dual degree program leading to the J.D. and Ph.D. degrees. Applicants must apply to the Department of Political Science, the School of International Relations and the law school, and meet requirements for admission to all. In addition to the LSAT, students interested in this program are required to take the Graduate Record Examinations (GRE).

In the first year, students take their course work in the law school exclusively. To earn the J.D., all students (including dual degree students) must complete 35 numerically graded law units at USC after the first year. The associate dean may make exceptions to this rule for students enrolled in the law school honors programs. The second and third years include 40 units of courses in political science and 40 units of law. Students must take two methodology courses, POSC 500 and POSC 600, and three core courses to be selected from POSC 510, POSC 512, POSC 520, POSC 530 and POSC 540.

To obtain a Ph.D. in Politics and International Relations, students must pass the screening process. After the completion of additional course work, students must take a Ph.D. qualifying examination in three fields. Students will be examined in two of their three fields of concentration. The third ("write-off") field will be completed by taking at least three courses and passing them with a grade of B or better. The final requirement, following successful completion of the qualifying examination, is a doctoral dissertation.

Other Graduate Courses
Students interested in combining an expertise in another discipline with the law degree may arrange individually to take approved graduate courses for limited credit toward the law degree.

Students may receive up to 12 units for graduate work taken outside the law school with the prior permission of the administration. These units may be concentrated in a single appropriate discipline; they may not, however, be applied to another graduate degree in progress unless it is a certificate program offered by another department.

International J.D. Study Abroad Programs
International Semester Abroad Program
The law school offers a semester abroad exchange with the University of Hong Kong (HKU). Established in 1911, the University of Hong Kong is a leading university in Asia and offers exchange programs with prominent universities worldwide. This program provides our second- and third-year USC Law students with the opportunity to gain a global perspective while earning academic credit toward their J.D. degree.

International Dual Degree Program
The law school offers a dual degree program with the London School of Economics (LSE). This program gives J.D. students the opportunity to study abroad and earn a J.D. degree from USC and an LL.M. degree from the University of London, LSE's parent school, in three years. The USC J.D. students will complete their first and second years of study at USC, with their third year of study at LSE.

LSE students complete two years of law study at the London School of Economics followed by two years of study at USC Law. Upon successful completion of the four years of study, these students will receive a J.D. from USC and an LL.B. from the University of London.

The University of London is one of the oldest, largest and most diverse universities in the United Kingdom. LSE is one of the largest schools of the University of London and is one of the best known. It has an outstanding international reputation, not only in economics and law, but also in all of the social sciences.

These study abroad programs allow USC students, as well as HKU and LSE students, to gain exposure to foreign legal systems while immersing themselves in other cultures.

Graduate Degree Programs

USC Law's graduate degree programs include an LL.M. in Taxation program, an LL.M. program and an M.C.L. program for foreign law graduates. Through the graduate degree programs, students have opportunities to meet and interact with faculty and J.D. students and also with practicing lawyers from around the world.

The LL.M. in Taxation program is intended for students with basic law degrees who are interested in the specialized and advanced knowledge of tax law.

Course requirements
The LL.M. in Taxation program requires the satisfactory completion of 24 units in tax law classes. Students will have completed a basic tax course before enrolling in this program. Students enroll in elective courses from amongst these and other tax course offerings:

Bankruptcy Taxation, Business Enterprise Tax, Estate Planning, Gifts, Wills and Trusts, Income Tax Timing Issues, Income Taxation and Real Estate Transactions, International Taxation, Tax Aspects of Mergers and Acquisitions, Tax-Exempt Organizations, Tax Policy, and Tax Practice and Procedures.

The LL.M. for foreign lawyers and M.C.L. programs are intended for individuals who are trained in law abroad and wish to gain a basic knowledge of U.S. law and our legal system and/or who wish to engage in comparative legal study.

Undergraduate Programs

B.A. Philosophy, Politics and Law
This interdisciplinary program consists of nine courses chosen from philosophy, political science, law and anthropology courses. See Philosophy, page 413, for degree requirements.

Minor in Law and Public Policy
The minor in law and public policy draws upon four fields of study: public policy and management, law, economics and political science. It provides students with an understanding of the political and economic contexts in which laws are made, as well as how legal institutions shape policy formulation. Students learn to analyze the consequences of policy and alternatives; the roles played by government, business and nonprofit organizations in public decision-making; and the legal bases for various areas of public policy. See Policy, Planning, and Development, page 853, for requirements.

Minor in Law and Society
This interdisciplinary program focuses on the effect of law on society and the way in which social forces influence the legal system. The idea is that students will understand the law if they look beyond "law or books" to "law in action." See Political Science, page 431, for requirements.

Minor in Psychology and Law
This interdisciplinary minor brings together courses in psychology that focus on the social, ethical, cognitive and societal aspects of psychology and how it relates to law. This knowledge is augmented with law courses that identify the relationship between mental health, social psychology and law. See Psychology, page 443, for requirements.

Courses of Instruction

LAW (LAW)

The terms indicated are *expected* but are not *guaranteed*. For the courses offered during any given term, consult the *Schedule of Classes*.

Courses numbered 500 and above are open only to law students except by special permission from the associate dean.

LAW 200x Law and Society (4) Sources and structure of law; history of Bill of Rights emphasizing effect on criminal justice system; limits of law in solving problems in American society. Not available for major credit to law students.

LAW 201x Law and Politics: Electing a President (4) Examination of the rules and realities of American politics, and the role politics plays in American life and culture. Not available for major credit to law students.

LAW 300 Concepts in American Law (4) The main concepts and topics in American law, in the historical, economic and cultural contexts in which they have developed. Open only to students enrolled in the Philosophy, Politics and Law (PPL) major.

LAW 343 Courts and Society (4, Fa) A focus on the judiciary as an institution and its role in American society.

LAW 402 Psychology and Law (4, Sp) Explores issues of responsibility and credibility. Intentional and unintentional behavior. Clinical biases. Topics include witness credibility, confessions, cults, hostages, battered persons, and repressed memories.

LAW 403 Mental Health Law (4, Sp) Issues at the intersection of law and psychology, both civil – e.g., civil commitment – and criminal – e.g., the insanity defense. Emphasis on ethical issues.

LAW 404 The Psychology of Wrongful Convictions (4) Examines the psychological factors that cause failures in the criminal justice system, leading to the conviction of innocent people. *Recommended preparation:* PSYC 100.

LAW 444 Civil and Political Rights and Liberties (4) (Enroll in POSC 444)

LAW 450 Internet Law (4, FaSp) Basic issues of current Internet regulation, intellectual property rights, freedom of expression on the Internet, privacy, security, and jurisdiction and zoning as it relates to the Internet. *Prerequisite:* LAW 200.

To ensure a place in a program and adequate time to receive an admission decision, it is important to send completed application materials well in advance of the semester for which the applicant wishes to register. For the non-traditional student, if work is still in progress to complete a bachelor's degree, the applicant must state specifically what courses are in progress, what must be done to finish and the estimated date of completion.

Admission is contingent upon official verification of a bachelor's degree.

In their review of applications, admissions committees consider all of the applicant's completed academic work, test score, evidence of leadership and motivation, letters of recommendation, level of job responsibility and work history, and unique talents and contributions. Applicants are reviewed on their potential for successful performance in graduate business studies and their competitiveness within the current applicant pool.

Additional program-specific admission criteria are detailed below.

Marshall M.B.A. Program

The Marshall M.B.A. curriculum is a comprehensive two-year (63-unit) learning experience designed to develop outstanding leaders who act with positive impact and character in a rapidly changing economic, social and political world.

A core of 11 essential courses is designed to build the foundation of skills required of all leading executives, develop collaborative talent and expand the student's vision with a global perspective. An individualized program of study, which begins in the second semester of the first year, allows students to acquire knowledge and skills in specialized functions within specific industries.

Recognizing that success in business requires more than a thorough knowledge of the vernacular of business, the Marshall M.B.A. curriculum is both broad and deep, offering students an opportunity to learn about business from varying perspectives. Marshall M.B.A. students develop:

- a strategic perspective that understands the global dynamics of worldwide industries and new markets;
- an ability to integrate decisions and solutions across disciplines in complex decision-making environments;
- a world view that understands and appreciates different cultures and economies;
- a clear framework for ethical and values-based, decision-making supported by unyielding personal integrity and the confidence to act accordingly;
- a professional presence and the ability to articulate a vision needed to motivate others and lead diverse teams of people.

Marshall M.B.A. graduates are collaborative by nature, innovative in spirit and global in perspective.

The Faculty

Instructors in the Marshall M.B.A. program are an inspired group of teachers who are passionate about nurturing the development of their students and are committed to the program and to innovative implementation. Scholars bring their latest thinking into the classroom and convey it so that students embrace ideas and learning with excitement and a willingness to demonstrate that learning and enthusiasm in their careers.

Recognized experts, academic specialists and industry leaders are actively involved in the program. Faculty known for their work in Marshall research centers offer industry collaboration. Many faculty connect with other schools in the university, tap into the strengths of innovative Southern California industries and engage our alumni across industries and globally. The valuable contributions of experience and expertise from individuals and organizations outside Marshall weave theory with practice.

An Advanced Learning Environment

The educational approach of the Marshall M.B.A. is a careful balance of case learning along with course work, lectures, experiential exercises and field studies. Students are members of supportive and challenging learning communities. The experience is hands-on and teamwork based, with extensive opportunities to work with real companies and real managers on real projects.

Classes are taught in state-of-the-art caserooms featuring network access for every student. The Experiential Learning Center offers students opportunities for experimentation, video practice, simulation exercises and group preparation.

The full-time program is rigorous, intellectually demanding and time-intensive. Students typically spend 60-80 hours per week on course work and projects.

Application

Applicants should have significant full-time work experience. Letters of recommendation submitted with the application should relate to the applicant's work experience. For more information, contact the Marshall M.B.A. Admission Office in Popovich Hall (JKP) 308; (213) 740-7846; Fax (213) 749-8520; *www.marshall.usc.edu*. Apply online at *www.marshall.usc.edu/admissions/applyonline*.

Application Deadlines

Admission decisions for the full-time program are made within four admission rounds. Applicants who submit completed applications (including test scores) to the Admission Office by the December, January, February and April dates listed on *www.marshall.usc.edu/admissions/applyonline* will receive notification in approximately six weeks. Applicants are urged to file a completed application as early as possible, as the applicant pool is extremely competitive. The final deadline to apply for the full-time program is April 1.

Jumpstart

The average Marshall M.B.A. student is returning to school after completing five years of full-time employment. To help students prepare for their return to academia and refresh their knowledge of business fundamentals, Marshall provides non-credit tutorials and workshops via online/distance formats. Students complete the Jumpstart program and master the information before arriving on campus.

Orientation programs take place during the last week of July.

Supersemester

The academic program begins the first week of August with a 3-week intensive term that includes workshops in leadership and ethics and course work in management communication, strategy, statistics and financial accounting. Fall semester continues with classes, workshops and study sessions meeting Monday through Friday.

Focus on Collaboration
The ability to work in and manage teams is becoming increasingly important in business practice. Taking those skills from the program is a key part of each student's leadership growth.

Students are assigned to small teams for the first semester of study. These teams are composed of students with diverse backgrounds and experiences to enhance the overall learning experience for each team member. In group projects, study groups and competitive assignments, teamwork is crucial to success. A greater understanding of teams is bolstered through formal discussions and presentations throughout the year.

In addition to formal team projects, a strong community of mutual support develops from the important role informal study groups play in the school's academic culture.

The Core: An Integrated Program of Study
Although the curriculum lists a series of required courses to be taken during the first year of the Marshall M.B.A. program, students are, in many ways, pursuing one nine-month course because the individual courses and materials covered are highly integrated.

The first-year teaching team develops and evaluates selected assignments jointly, linking concepts across courses, and occasionally team teaches, examining complex business programs from multiple perspectives.

Management Communication for Leaders
Management Communication for Leaders is a business communications course comprising class sessions, tailored workshops and ongoing individual and group coaching. First-year students are immersed in developing their presentation skills, interpersonal communication skills and emotional intelligence — the ability to understand and respond to the human side of business — required of successful leaders.

PRIME
The global vision generated during the first year of the M.B.A. culminates with PRIME — the Pacific Rim International Management Experience. The final component of the Global Context of Business course, PRIME takes on-campus classroom study abroad for nine days. Integrating the classroom and international travel components of the course, students conduct research on industry- and company-specific business issues and report their findings in major presentations. Recent PRIME locations include Sao Paulo, Brazil/Buenos Aires, Argentina; Shanghai/Beijing, China; Hong Kong/Shenzhen, China; Tokyo, Japan; Moscow, Russia; and Hanoi, Vietnam/Bangkok, Thailand.

Internships
Practical experience is critical to success in business. Marshall has developed an extensive network of prospective employers who offer internships during the summer between their first and second year. Successful internships often lead to job offers.

Program Structure
A total of 63 units is required. The following outlines the typical full-time student's schedule:

FIRST YEAR "CORE" REQUIRED COURSES —

FIRST SEMESTER		UNITS
GSBA 502	Management Communication for Leaders	1.5
GSBA 510	Accounting Concepts and Financial Reporting	2
GSBA 511	Microeconomics for Management	2
GSBA 524	Managerial Statistics	2
GSBA 533	Organizational Behavior and Leadership	1.5
GSBA 536	Management Accounting	1.5
GSBA 540	Contemporary Issues in Competitive Strategy	1.5
GSBA 504a	Operations Management	1.5
GSBA 509a	Marketing Management	1.5
GSBA 521a	Corporate Finance	1.5
Select 2 of the following		
GSBA 504b	Operations Management	1.5
GSBA 509b	Marketing Management	1.5
GSBA 521b	Corporate Finance	1.5
		19.5

SECOND SEMESTER		UNITS
GSBA 580	The Global Context of Business	4.5
Graduate business electives (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT, or MOR)		12
		16.5

SECOND YEAR	UNITS
Graduate business electives (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT, or MOR)	27
Total units required for degree:	63

Note: USC reserves the right to change, add or delete its course offerings and programs without notice.

M.B.A. Program for Professionals and Managers

The M.B.A. Program for Professionals and Managers (MBA.PM) is a part-time, comprehensive M.B.A. program that allows fully employed individuals to pursue their M.B.A. degree. The program offers flexibility and a rich array of elective courses. Students in the MBA.PM program complete the degree in 33 months attending classes in fall and spring semesters and summer sessions.

The MBA.PM offers the following advantages:

- the scheduling design allows students to complete the degree in a timely way, while continuing to work full time;
- program flexibility allows students to tailor their selection of elective courses to their individual interests;
- PM.Globe, a course which includes an international trip, gives all MBA.PM students first-hand exposure to international markets;
- a cohesive group of student colleagues proceeds through the core together, providing opportunities for building relationships with other talented and ambitious individuals;
- special academic and social activities enhance the richness of the M.B.A. experience; and
- interaction between faculty and students enhances the overall learning experience.

The first year of the MBA.PM program is also offered at the Orange County Center in Irvine. All students take their elective courses at the University Park campus in Los Angeles.

Students attend core classes two nights per week for 12 months. Students must complete the core courses in the prescribed sequence and within the prescribed time frame. Elective courses are offered on a semester basis during the remaining portion of the program, including summer session.

During the elective portion of the program, M.B.A. students are encouraged to pursue a course of study that meets their professional goals. Students design their course of study by taking electives offered in the Marshall School and by sometimes taking courses in other areas of the university. Up to 9 units of graduate-level electives may be taken at USC outside the Marshall School of Business for elective credit provided the student shows sufficient reason why a selected course is relevant to the Marshall School of Business program. Permission to take courses outside the Marshall School must be requested via petition to the MBA. PM Program Office in Popovich Hall 106.

Application

Applicants should have significant full-time work experience. Letters of recommendation submitted with the application should relate to the student's work performance (resume).

The program enrolls students one time per year in the fall. For more information, contact the Marshall M.B.A. Admission Office in Popovich Hall (JKP) 308; (213) 740-7846; Fax (213) 749-8520; *www.marshall.usc.edu*. Apply online at *www.marshall.usc.edu/admissions/applyonline.*

Sample Program

A total of 63 units is required for the program. The following outlines the typical MBA.PM student's schedule:

FIRST YEAR "CORE" REQUIRED COURSES — FALL TERM		UNITS
GSBA 510	Accounting Concepts and Financial Reporting	3
GSBA 511	Managerial Economics	3
GSBA 519a	Strategic Formulation for Competitive Advantage	1.5
GSBA 542	Communication for Management	1.5
		9

WINTER TERM A&B		UNITS
GSBA 506ab	Applied Managerial Statistics	3
GSBA 522ab	Managerial Perspectives	3
GSBA 581	Information Management	1.5
		7.5

SPRING TERM		UNITS
GSBA 528	Marketing Management	3
GSBA 544	The Firm in the National Economy	1.5
GSBA 548	Corporate Finance	3
		7.5

SUMMER SESSION		UNITS
GSBA 518	Accounting Control Systems	3
GSBA 519b	Strategic Formulation for Competitive Advantage	1.5
GSBA 534	Operations Management	3
		7.5

SECOND YEAR — FALL SEMESTER		UNITS
GSBA 586	Current Trends in Business	1.5
Graduate business electives (2) (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT or MOR)		6
		7.5

SPRING SEMESTER		UNITS
GSBA 582	Business Environment and Management Practices in the Pacific Rim	3
Graduate business elective (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT or MOR)		3
		6

SUMMER SESSION	UNITS
Graduate business electives (2) (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT or MOR)	6

THIRD YEAR — FALL SEMESTER	UNITS
Graduate business electives (2) (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT or MOR)	6

SPRING SEMESTER	UNITS
Graduate business electives (2) (500-level ACCT, BAEP, BUCO, FBE, IOM, MKT or MOR)	6

Total units required for degree: 63

Note: USC reserves the right to change, add or delete its course offerings and programs without notice.

Executive M.B.A. Program

The Executive M.B.A. program is structured for mid-career to upper-career professionals who are fully employed. Rather than a program of traditional course disciplines (e.g., accounting, marketing, finance) the EMBA program offers a more thematic approach — integrating the material and often delivering it with faculty from different disciplines teaching in a team format. Core faculty include the school's most senior, experienced members as well as nationally renowned academic and business specialists.

This program is delivered on Fridays and Saturdays (full days) for a two-year period at either the USC campus in downtown Los Angeles as well as in San Diego. As with the other USC Marshall M.B.A. programs, an extensive international trip is integrated into the program.

Application

In addition to the general admission requirements, applicants should have 10 years of work experience that includes substantial managerial responsibilities. The Executive M.B.A. Admissions office may be contacted at (213) 740-7846; Fax (213) 749-8520; or email: uscemba@marshall.usc.edu. Apply online at *www.marshall.usc.edu/admissions/applyonline.*

Program Structure

This program uses a non-traditional interdisciplinary approach to executive and managerial education though "themes" that integrate various functional areas and address classic, yet dynamic, business issues.

The program begins with a six-day domestic residential session. Thereafter, the 21-month M.B.A. program meets Fridays and Saturdays throughout the year with a short summer break. An eight-day international trip is scheduled during the first theme of the program's second year.

YEAR 1		UNITS
Theme I		
GSBA 560	The Perspective of Top Management	2
Theme II		
GSBA 561	Evaluating Market Performance	9
Theme III		
GSBA 562	Management of Operations	11
Theme IV		
GSBA 563	Technology and Information Systems Management	6
Theme V		
GSBA 564	Functional Strategies and Implementation	2

YEAR 2		UNITS
Theme VI		
GSBA 570	The Role of the Senior Executive	2
Theme VII		
GSBA 571	Environmental Analysis: Establishing Competitive Advantage	9
Theme VIII		
GSBA 572	Strategic Planning for Growth	11
Theme IX		
GSBA 573	Managing Strategic Change and Implementation	6
Theme X		
GSBA 574	The Executive of the Future	2

Total units required for degree: 60

International M.B.A. Program (IBEAR M.B.A.)

The IBEAR M.B.A. program is an accelerated global M.B.A. for experienced managers and professionals. The curriculum contains internationalized core courses in its first three terms and selected international business electives thereafter. It concludes with a challenging consulting project in terms four and five.

Application

In addition to the general admission requirements, applicants should have a minimum of six years work and/or graduate study experience. Current participants average 11 years of experience and are 34 years of age. Scholarships are available to domestic and international students.

For more information, contact the IBEAR M.B.A. Program; (213) 740-7140; Fax (213) 740-7559; or ibearmba@marshall.usc.edu; *www.marshall.usc.edu*. Apply online at *www.marshall.usc.edu/admissions/applyonline*.

Program Structure

This intensive full-time program begins in early August and ends in mid July each year. It begins with a three-week transition program to assist international and domestic participants in adjusting to life in the U.S.

AUGUST SESSION		UNITS
GSBA 523	Communication for Management	3

TERM 1 — FALL		UNITS
GSBA 510	Accounting Concepts and Financial Reporting	3
GSBA 511	Managerial Economics	3
GSBA 524	Data and Decision Models	3
GSBA 529	Strategic Formulation for Competitive Advantage	3
		12

TERM 2 — FALL		UNITS
GSBA 518	Accounting Control Systems	3
GSBA 528	Marketing Management	3
GSBA 548	Corporate Finance	3
GSBA 549	The Firm in the National and International Economy	3
		12

TERM 3 — SPRING		UNITS
GSBA 534	Operations Management	3
GSBA 543	Managerial Perspectives	3
IBEAR designated international business electives		6
		12

TERM 4 — SPRING		UNITS
GSBA 584a	International Business Consulting Project	3
IBEAR designated international business electives		6
		9

TERM 5 — SUMMER		UNITS
GSBA 584b	International Business Consulting Project	2
IBEAR designated international business electives		6
		8

Total units required for degree: 56

Global Executive M.B.A. Program

The Global Executive M.B.A. program in Shanghai offers a thematic approach – integrating the material and often delivering it with faculty from different disciplines teaching in a team format. The program is delivered in a lockstep fashion over a 21-month period in 13 modules. It includes 10 five-day modules in Shanghai, two 10-day modules at the Marshall School of Business in Los Angeles, and a study trip to another Asian country, plus assignments to be completed between classroom sessions and examinations. Shanghai sessions are taught at Antai College of Economics and Management at Shanghai Jiao Tong University in China.

Application

Applicants should have a minimum of eight years of work experience. General admission requirements apply except that in lieu of the TOEFL score, prospective applicants are pre-screened at the GEMBA office in Shanghai. The L.A. Global Executive M.B.A. office may be contacted by phone at (213) 740-8243, by fax at (213) 740-7559 or by email: gemba@marshall.usc.edu. To apply online, visit *www.marshall.usc.edu/admissions/applyonline*.

Program Structure
This program uses a non-traditional interdisciplinary approach to executive and managerial education through "themes" that integrate various functional areas and address classic, yet dynamic, business issues.

Classes begin in May at the Antai College of Economics and Management at Shanghai Jiao Tong University in China. Thereafter, the program continues in a series of content-specific themes during five-day sessions every six weeks, primarily at the Antai College of Economics and Management. An experiential trip to another Asian country is scheduled in the second year. A two-week capstone program, held at the Marshall School in Los Angeles, concludes with Themes IX and X and commencement.

YEAR 1, SUMMER		UNITS
Theme I		
GSBA 560	The Perspective of Top Management	2
Theme II		
GSBA 561	Evaluating Market Performance	9

YEAR 1, FALL		UNITS
Theme III		
GSBA 562	Management of Operations	11

YEAR 1, SPRING		UNITS
Theme IV		
GSBA 563	Technology and Information Systems Management	6

YEAR 2, SUMMER		UNITS
Theme V		
GSBA 564	Functional Strategies and Implementation	2
Theme VI		
GSBA 570	The Role of the Senior Executive	2

YEAR 2, FALL		UNITS
Theme VII		
GSBA 571	Environmental Analysis: Establishing Competitive Advantage	9
Theme VIII		
GSBA 572	Strategic Planning for Growth	11

YEAR 2, SPRING		UNITS
Theme IX		
GSBA 573	Managing Strategic Change and Implementation	6
Theme X		
GSBA 574	The Executive of the Future	2

Total units required for degree: 60

Dual Degree Programs

Students may complete dual degrees in conjunction with the Marshall M.B.A., MBA.PM or IBEAR M.B.A. programs.

Admission criteria for applicants to dual degree programs co-sponsored by the Marshall School of Business are the same as Master of Business Administration program admission criteria.

Students interested in dual degree programs should apply to the specific M.B.A. program suited to the individual's needs.

Juris Doctor/Master of Business Administration (J.D./M.B.A.)
The Marshall School of Business in conjunction with the USC Law School offers a program leading to the degrees of Juris Doctor/Master of Business Administration.

Application
Applicants to this program must apply to both schools individually and take both the Graduate Management Admission Test (GMAT) and the Law School Admission Test (LSAT). Applicants should apply either simultaneously to both programs or during the first year in the USC Gould School of Law. Certification for eligibility for the dual degree program must be provided by the Law School prior to admission to the dual degree program by the Marshall School of Business.

Program Requirements
The total number of units required for the M.B.A. portion of the program is 48. Dual degree program students may not count courses taken outside the Marshall School of Business toward the 48 units.

To earn the J.D., all students (including dual degree program students) must complete 35 numerically graded law units at USC after the first year. The associate dean may make exceptions to this rule for students enrolled in Law School Honors Programs.

First Year: Required Law School courses (33 units).

Second Year: Required M.B.A. courses and graduate business electives.

Third and Fourth Years: 43 units of law courses and graduate business electives sufficient to bring the total units completed in the Marshall School of Business to at least 48.

The J.D. and M.B.A. degrees are awarded simultaneously upon completion of all program requirements.

Master of Business Administration/Master of Arts in East Asian Area Studies (M.B.A./M.A.)
The Marshall School of Business in conjunction with the East Asian Studies Center (USC College of Letters, Arts and Sciences) offers a joint M.B.A./M.A. degree program that combines graduate business education with training in the cultures and societies of East Asia. Students may complete the degree on a full- or part-time basis.

Application
Students must apply to both the Marshall School of Business and the College of Letters, Arts and Sciences. GRE scores are not required for admission to the dual degree program. GMAT scores are required.

Program Requirements
Students enrolled in the program are required to complete a minimum of 72 units. All students must complete 48 units in the Marshall School of Business. In East Asian Area Studies (EASC), students have the option of taking five courses and writing a thesis (for a total of 24 units) *or* taking six courses and passing a comprehensive examination (for a total of 24 units).

Waivers
Subject waiver of required courses may be granted to students based upon prior academic work. All waived courses must be replaced with approved electives.

Students should carefully read their program evaluation form to know what electives must be taken if they are granted subject waivers. To be granted a subject waiver in a particular field, the student must have (1) completed at least two relevant courses in the field at the upper division or graduate level, (2) earned a grade of B or better, and (3) completed the courses no more than five years before entering the master's program at USC from an AACSB accredited business school (or equivalent economics department).

Further information regarding the waiver policy in the Marshall School of Business may be obtained from USC Leventhal Graduate Programs, Accounting 101, (213) 740-4838, macc.mbt@marshall.usc.edu.

Master of Accounting

The Master of Accounting program (M.Acc.) prepares graduates for careers in public accounting, industry and government. USC's M.Acc. program is one of the first professional accounting curricula integrating undergraduate and graduate education in the nation. The objectives of the program include developing the sound conceptual, technical, analytical and communication skills that are required to succeed in the accounting profession. The program employs a rigorous case analysis approach that requires students to exercise their analytical abilities and develop effective verbal and written communication skills. The program also seeks to instill a deep appreciation and respect for the crucial role of the independent accountant in our free enterprise economy. This perspective provides the bedrock of the professional attitudes and responsibilities of CPAs today.

In this world of "re-engineering," the term "public accounting firm" is becoming obsolete. CPA firms now view themselves as "professional service firms." This dramatically changes the role of the CPA. The profession requires highly visible, articulate business professionals with the ability to interact on many levels within a client's organization. This requires individuals with diverse backgrounds, making the profession ideally suited for those with accounting, business, liberal arts or sciences undergraduate degrees. Students may apply to the M.Acc. program during their senior year or after completing a baccalaureate degree from an accredited college or university. An undergraduate accounting or business major is not necessary, nor is work experience a requirement.

Accounting Graduates
Accounting graduates and graduates in other disciplines who have demonstrated high academic performance in the completion of the required business and accounting courses should expect to complete their degree in two semesters with a total of 30 units. Of these 30 units, at least 15 units must be in accounting courses and at least 9 units must be in business courses other than accounting.

REQUIRED COURSES (9 UNITS)		UNITS
ACCT 547*	Enterprise Information Systems	3
GSBA 523T**	Communication for Accounting Professionals	3
MOR 569	Negotiation and Deal-Making, or	
BUCO 533	Managing Communication in Organizations	3

*Can be replaced with a graduate level accounting course IF student has successfully completed an equivalent course (determined by the Leventhal School of Accounting Master's Program office).

**Requirement may be waived and substituted with a non-accounting graduate elective in the Marshall School IF student has completed an equivalent undergraduate course with high performance or successfully passed oral and written assessment tests (to be determined by the Leventhal School of Accounting Master's Program office).

ELECTIVE COURSES (21 UNITS; MINIMUM OF 12 UNITS OF ACCT 5XX ELECTIVES AND A MINIMUM OF 3 UNITS OF NON-ACCT 5XX ELECTIVES)		UNITS
ACCT 536	Advanced Cost Analysis and Management Accounting	3
ACCT 537	Management Control Systems	3
ACCT 544	Introduction to Strategic Tax Planning	3
ACCT 546	Assurance Services	3
ACCT 549	Advanced Enterprise Systems and Technologies	3
ACCT 574	Accounting in the Global Business Environment	3
ACCT 581	Financial Statement Analysis	3
ACCT 585	Professional Accounting: Theory, Research and Policy	3
ACCT 588	Analysis and Implications of SEC Registration and Reporting	3
GSBA 568	The Economics and Marketing of a Professional Services Firm	3
BAEP 5XX	Business Entrepreneurship electives	3
FBE 5XX	Finance and Business Economics electives	3
IOM 5XX	Information and Operations Management electives	3
MKT 5XX	Marketing electives	3
MOR 5XX	Management and Organization electives	3

Business Graduates
Business graduates should expect to complete their degree with a total of 45 units.

REQUIRED COURSES (33 UNITS)		UNITS
ACCT 525x	Intensive Accounting Principles and Practices	15
ACCT 535*	Management Accounting and Control Systems	3
ACCT 546	Assurance Services	3
ACCT 547*	Enterprise Information Systems	3
ACCT 585	Professional Accounting: Theory, Research and Policy	3
GSBA 523T**	Communication for Accounting Professionals	3
MOR 569	Negotiation and Deal-Making, or	
BUCO 533	Managing Communication in Organizations	3

*Can be replaced with a graduate level accounting course IF student has successfully completed an equivalent course (determined by the Leventhal School of Accounting Master's Program office).

**Requirement may be waived and substituted with a non-accounting graduate elective in the Marshall School IF student has completed an equivalent undergraduate course with high performance or successfully passed oral and written assessment tests (to be determined by the Leventhal School of Accounting Master's Program office).

ELECTIVE COURSES (12 UNITS; MINIMUM OF 3 UNITS OF ACCT 5XX ELECTIVES AND A MINIMUM OF 3 UNITS OF NON-ACCT 5XX ELECTIVES)		UNITS
ACCT 536	Advanced Cost Analysis and Management Accounting	3
ACCT 537	Management Control Systems	3
ACCT 544	Introduction to Strategic Tax Planning	3
ACCT 549	Advanced Enterprise Systems and Technologies	3
ACCT 574	Accounting in the Global Business Environment	3
ACCT 581	Financial Statement Analysis	3
ACCT 588	Analysis and Implications of SEC Registration and Reporting	3
GSBA 568	The Economics and Marketing of a Professional Services Firm	3
BAEP 5XX	Business Entrepreneurship electives	3
FBE 5XX	Finance and Business Economics electives	3
IOM 5XX	Information and Operations Management electives	3
MKT 5XX	Marketing electives	3
MOR 5XX	Management and Organization electives	3

Non-Accounting/Non-Business Graduates
Non-accounting/non-business graduates should expect to complete their degree with a total of 54 units.

REQUIRED COURSES (41-42 UNITS)		UNITS
ACCT 525x	Intensive Accounting Principles and Practices	15
ACCT 535**	Management Accounting and Control Systems	3
ACCT 546	Assurance Services	3
ACCT 547**	Enterprise Information Systems	3
ACCT 585	Professional Accounting: Theory, Research and Policy	3
GSBA 511*	Managerial Economics (2-3), or	
GSBA 514	Foundations of Business I and II	6
GSBA 523T***	Communication for Accounting Professionals	3
MOR 569	Negotiation and Deal-Making, or	
BUCO 533	Managing Communication in Organizations	3

*Students can waive GSBA 511 based upon prior academic work of high quality.

**Can be replaced with a graduate level accounting course IF student has successfully completed an equivalent course (determined by the Leventhal School of Accounting Master's Program office).

***Requirement may be waived and substituted with a non-accounting graduate elective in the Marshall School IF student has completed an equivalent undergraduate course with high performance or successfully passed oral and written assessment tests (to be determined by the Leventhal School of Accounting Master's Program office).

ELECTIVE COURSES (12 UNITS; MINIMUM OF 3 UNITS OF ACCT 5XX ELECTIVES AND A MINIMUM OF 6 UNITS OF NON-ACCT 5XX ELECTIVES)		UNITS
ACCT 536	Advanced Cost Analysis and Management Accounting	3
ACCT 537	Management Control Systems	3
ACCT 544	Introduction to Strategic Tax Planning	3
ACCT 549	Advanced Enterprise Systems and Technologies	3
ACCT 574	Accounting in the Global Business Environment	3
ACCT 581	Financial Statement Analysis	3
ACCT 588	Analysis and Implications of SEC Registration and Reporting	3
GSBA 568	The Economics and Marketing of a Professional Services Firm	3
BAEP 5XX	Business Entrepreneurship electives	3
FBE 5XX	Finance and Business Economics electives	3
IOM 5XX	Information and Operations Management electives	3
MKT 5XX	Marketing electives	3
MOR 5XX	Management and Organization electives	3

Intensive Accounting Principles and Practices Course
Each summer the Leventhal School of Accounting offers an eight-week course, ACCT 525x Intensive Accounting Principles and Practices, that provides college graduates without an accounting undergraduate degree with the prerequisite technical accounting knowledge necessary for graduate work. Fifteen semester hours of credit will be received upon successful completion of the course. Second-year M.B.A. students seeking accounting positions will also find this program useful. The technical accounting skills taught in this course may also enhance employability and career advancement for law students and graduate students in non-business areas of study. This course is not designed to be a preparation course or a review course for the CPA Exam. For further information regarding the intensive course, contact the Leventhal School of Accounting at (213) 740-4838.

Master of Business Taxation

Understanding taxation is critical to understanding every business decision and many personal decisions as well. Whether starting a business or starting a family, tax planning must be done. Because of the complexity of the tax law and its pervasive influence, people facing tax decisions routinely call on tax professionals for advice in planning and structuring their affairs in order to comply with the law and to ensure economic good sense.

The Master of Business Taxation (M.B.T.) program is designed to develop the skills and expertise professionals need to assist individuals and firms trying to cope with myriad tax legislation and regulation at both the federal and local levels. While gaining technical expertise is a central aim of those enrolled in the program, this expertise is not enough. Taxation encompasses law, economics, accounting and politics, and the astute tax advisor must understand all of the factors that influence the making of tax law and its administration. As important as learning the law and mastering research skills is the ability to communicate professional insights to others. The program provides a broad understanding of taxation, an appreciation for the complexities of decision-making and practice in explaining the tax implications of various courses of action.

The M.B.T. program provides an opportunity to examine tax topics thoroughly in an organized, rigorous fashion. Both full- and part-time students examine in depth an area of taxation, such as estate planning or taxation of foreign operations. Tax practice does not provide sufficient opportunities to study all of the areas influenced by taxation, nor does it allow the time to take an in-depth look at one area. In the M.B.T. program, a student develops an overview of the important areas of tax practice and builds expertise in specific topics.

The career opportunities today in the area of taxation are as great as the need for professional tax advice. The M.B.T. program prepares men and women for major roles in planning and decision-making with firms.

Program Requirements

The program requirements include courses in taxation, accounting and business selected from the four groups of courses listed below. A minimum of 21 units must be in taxation ("T" designated) courses. Waiver of courses in Group I may be granted to students based on prior academic work of high quality from an AACSB International, the Association to Advance Collegiate Schools of Business, accredited school. Waiver of such courses may reduce the minimum number of units to be taken within the M.B.T. program to 30 units. The courses in Group II are required of all students. The student must choose a total of 15 units from Groups III and IV, with a minimum of 9 units from the courses listed in Group III. The student may choose up to six units from the courses in Group IV or other courses approved in advance by the director of the M.B.T. program.

Progressive degree students earning their B.S., Accounting/Master of Business Taxation must begin the graduate level course work specified in the fall semester. Students should have successfully completed all accounting course work required for a B.S., Accounting prior to the fall semester in which they begin their graduate level requirements. These students will complete the same program requirements as a full-time M.B.T. student with the exception that a maximum of one-third of the course units for the master's degree may overlap with units for the bachelor's degree per departmental approval. For more information on progressive degrees, see page 84.

GROUP I COURSES (15 UNITS)		UNITS
ACCT 544	Introduction to Strategic Tax Planning	3
GSBA 510	Accounting Concepts and Financial Reporting	3
GSBA 511 GSBA 548 GSBA 514	Managerial Economics, and Corporate Finance, or Foundations of Business I and II	6
GSBA 518	Accounting Control Systems, or	
ACCT 572	Corporate Accounting and Reporting	3

GROUP II COURSES (15 UNITS)		UNITS
GSBA 523T*	Communication for Accounting Professionals, or	
MOR 569*	Negotiation and Deal-Making, or	
BUCO 533*	Managing Communication in Organizations	3
ACCT 550T	Tax Research and Practice	3
ACCT 551T	Taxation of Partnerships and S-Corps	3
ACCT 560T	Tax Theory and Its Business Applications	3
ACCT 561T	Income Tax of Corporations and Their Shareholders	3

*Required course to be determined by the director of master's programs, Leventhal School of Accounting, based on prior academic work or oral and written assessment test.

GROUP III COURSES (MINIMUM 9 UNITS)		UNITS
ACCT 563T	Federal Estate and Gift Taxes	3
ACCT 565T	Estate Planning	3
ACCT 566T	Income Taxation of Estates and Trusts	3
ACCT 567T	Taxation of Transactions in Property	3
ACCT 568T	Taxation of Foreign Business Operations	3
ACCT 569T	Advanced Partnership Taxation	3
ACCT 570T	State and Local Tax Concepts	3
ACCT 571T	Advanced Individual Tax Planning	3
ACCT 573T	Federal Tax Procedure	3
ACCT 575T	Taxation of Financial Markets	3
ACCT 576T	Tax Consolidations	3
ACCT 577T	Compensation	3
ACCT 578T	Advanced Corporate Taxation	3
ACCT 579T	Advanced International Taxation	3
ACCT 580T	Tax Accounting Methods	3
ACCT 583	Accounting for Income Taxes	3
ACCT 584	Family Wealth Preservation	3

GROUP IV COURSES (0-6 UNITS)		UNITS
GSBA 568	The Economics and Marketing of a Professional Services Firm	3
ACCT 574	Accounting in the Global Environment	3
ACCT 581	Financial Statement Analysis	3
ACCT 588	Analysis and Implications of SEC Registration and Reporting	3
ACCT 5XX	Other Accounting electives	3
BAEP 5XX	Business Entrepreneurship electives	3
FBE 5XX	Finance and Business Economics electives	3
IOM 5XX	Information and Operations Management electives	3
MKT 5XX	Marketing electives	3
MOR 5XX	Management and Organization electives	3
BUCO 533	Managing Communication in Organizations	3
MOR 569	Negotiation and Deal-Making	3

Juris Doctor/Master of Business Taxation

Dual Degree Program

The Leventhal School of Accounting, in conjunction with the USC Gould School of Law, offers a program leading to the dual degree of Juris Doctor/Master of Business Taxation (J.D./M.B.T.). This program permits a student to pursue a specialized program in taxation through courses in the Marshall School of Business, the Leventhal School of Accounting and the USC Gould School of Law. The M.B.T. portion of the program leading to the J.D./M.B.T. is 45 units, including 10 units of law school courses that are recognized by the Leventhal School of Accounting toward the J.D./M.B.T.; a maximum of 33-36 units of Marshall School of Business and Leventhal School of Accounting courses are recognized by the law school toward the J.D./M.B.T. Students must complete 76 law units to satisfy the J.D. portion of the dual degree.

Unit Requirements

The total number of units required for the M.B.T. portion of the J.D./M.B.T. program will vary, depending on the educational background of the individual student, but all students are required to complete a minimum of 30 units of business courses and maintain an overall grade point average of 3.0 for these courses. A total of 15 units of taxation, accounting and business courses listed below in Group I may be waived by the Leventhal School of Accounting if the student has completed substantial academic work of high quality from an International Association for Management Education-accredited school.

The courses in Group II are required of all J.D./M.B.T. students. Students must choose a minimum of six units from Group III courses and a minimum of 12 units from Group IV courses. In addition, a student may choose three elective units from Group V courses or another course approved in advance by the director of the M.B.T. program.

First Year

Required USC Gould School of Law courses (33 units)

Second, Third and Fourth Years

Forty-three units of law courses, including the law courses listed below, and 33-36 units of Marshall School of Business and Leventhal School of Accounting courses as follows:

GROUP I COURSES (15 UNITS)		UNITS
ACCT 544	Introduction to Strategic Tax Planning	3
GSBA 510	Accounting Concepts and Financial Reporting	3
GSBA 511	Managerial Economics	3
GSBA 518	Accounting Control Systems, or	
ACCT 572	Corporate Accounting and Reporting	3
GSBA 548	Corporate Finance	3

GROUP II COURSES* (10 UNITS)		UNITS
ACCT 550T	Tax Research and Practice	3
LAW 600	Taxation	3 or 4
ACCT 561T	Income Taxation of Corporations and Their Shareholders, or	
LAW 644	Corporate Tax, or	2 or 3
LAW 868	Business Enterprise Taxation	2-4

GROUP III COURSES* (A MINIMUM OF 6 UNITS)		UNITS
LAW 644	Corporate Tax	2 or 3
LAW 717	Estate Planning	3
LAW 842	Partnership Taxation	2 or 3

*Students should seek counseling at the law school regarding all LAW courses.

GROUP IV COURSES (A MINIMUM OF 12 UNITS)		UNITS
ACCT 551T	Taxation of Partnerships and S-Corps	3
ACCT 563T	Federal Estate and Gift Taxes	3
ACCT 565T	Estate Planning	3
ACCT 566T	Income Taxation of Estates and Trusts	3
ACCT 567T	Taxation of Transactions in Property	3
ACCT 568T	Taxation of Foreign Business Operations	3
ACCT 569T	Advanced Partnership Taxation	3
ACCT 570T	State and Local Tax Concepts	3
ACCT 571T	Taxation of Individuals	3
ACCT 573T	Federal Tax Procedure	3
ACCT 575T	Taxation of Financial Markets	3
ACCT 576T	Tax Consolidations	3
ACCT 577T	Compensation	3
ACCT 578T	Advanced Corporate Taxation	3
ACCT 579T	Advanced International Taxation	3
ACCT 580T	Tax Accounting Methods	3

GROUP V COURSES (0-3 UNITS)		UNITS
ACCT 572	Corporate Accounting and Reporting	3
ACCT 574	Accounting in the Global Business Environment	3
ACCT 581	Financial Statement Analysis	3
ACCT 585	Professional Accounting: Theory, Research and Policy	3
BUCO 533	Managing Communication in Organizations	3
FBE 527	Entrepreneurial Finance: Financial Management for Developing Firms	3
FBE 555	Investment Analysis and Portfolio Management	3
FBE 588	Advanced Real Estate Law	3
FBE 589	Mortgages and Mortgage-Backed Securities and Markets	3
FBE 591	Real Estate Finance and Investment	3
MOR 542	Strategic Issues for Global Business	3

Course Duplication and Prerequisites

Credit in a law course precludes credit in the corresponding business course, and credit in a business course precludes credit in the corresponding law course.

In addition, where credit in one program's course precludes credit in the other program's corresponding course, the course in which credit is received will be deemed to have met the prerequisite for all subsequent courses in either school.

Corresponding Courses

ACCT 561T and LAW 644
ACCT 551T and LAW 842

Note: LAW 600 Taxation must be taken in place of ACCT 560T to meet the J.D./M.B.T. requirement. LAW 644 Corporate Tax may be taken in place of ACCT 561T to meet the M.B.T. course requirements.

Courses of Instruction

ACCOUNTING (ACCT)

The terms indicated are *expected* but are not *guaranteed*. For the courses offered during any given term, consult the *Schedule of Classes*.

ACCT 370 External Financial Reporting Issues (4) Understanding of decision-making, problem solving, and research skills as a supplement to financial accounting knowledge for accounting professionals. (Duplicates credit in former ACCT 370*ab*.) *Prerequisite:* BUAD 281 or BUAD 305.

ACCT 371ab Introduction to Accounting Systems (2-2, FaSp) *a:* Understanding of technology used to support accounting professionals in financial and managerial accounting, auditing, and taxation. (Duplicates credit in former ACCT 362.) *Prerequisite:* BUAD 281 or BUAD 305. *b:* Understanding the fundamental processes that capture the corporate data and the controls needed to assure that these processes will operate in an acceptable manner. (Duplicates credit in former ACCT 362.) *Prerequisite:* ACCT 371*a*.

School of Law

Founded in 1901, Golden Gate University School of Law is the first evening law school in Northern California and one of the oldest law schools in the Western United States.

The School of Law provides exceptional, practical legal training combined with solid legal theory. Students are challenged to view law not merely as rules to be mastered, but as social policies to be explored and questioned. Through our extensive clinical offerings, our highly respected litigation program and our comprehensive writing curriculum, our students acquire superb skills in analysis, document drafting, advocacy, trial technique, counseling, interviewing and negotiating.

Law courses are conveniently offered on a full-time and part-time basis with both day and evening classes. Law students may earn a doctor of jurisprudence (JD) degree and may receive a certificate of specialization in one or more specialty areas: business law, criminal law, environmental law, intellectual property law, international law, labor and employment law, litigation, public interest law, real estate law and tax law.

To further enhance students' career options, the School of Law also offers a combined JD/MBA in conjunction with GGU's Ageno School of Business. A JD/PhD in clinical psychology is offered in conjunction with the Pacific Graduate School of Psychology (PGSP) at Palo Alto University. For more information on the psychology program, please call PGSP at 800-818-6136, or visit its website at www.pgsp.edu. The School of Law is fully accredited by the American Bar Association and is a member of the Association of American Law Schools.

Special Programs

The School of Law offers the unique Honors Lawyering Program, in which students receive intensive skills training and spend two semesters in apprenticeship at law offices or government agencies. The curriculum offers a rigorous examination of legal theory and legal writing.

The School of Law also offers comprehensive curricula in advocacy and litigation. Our litigation program trains students in every aspect of pretrial negotiation and planning, including trial techniques and appellate reviews. Our mock trial teams have won multiple regional and national championships in trial competition, including two regional championships over the course of a single week in fall 2009.

We provide the opportunity for law students to practice their legal skills with local, state and federal legal agencies and courts through our clinics and internship programs. Located in the heart of San Francisco's legal and financial district, we offer both on-site clinics and field placements as an integral part of the curriculum. Through these programs, students earn academic credit while working closely under the direction of full-time clinical faculty members or practicing attorneys.

Summer Session

Each year, the School of Law sponsors a summer session with required and elective courses. The program is open to law students from Golden Gate University and other ABA-accredited law schools.

International Study

Each summer the School of Law offers a study-abroad program for JD students in Paris, France, on comparative international law that is cosponsored by the University of Paris X (Nanterre). The program is taught by law school professors from Golden Gate University School of Law, by professors from other ABA law schools and by experts in the host country.

Graduate Law Programs

Law graduates may continue their legal studies by enrolling in one of our five LLM programs: environmental law, intellectual property law, international legal studies, taxation and United States legal studies. Students with an LLM can earn an SJD (doctorate) in international legal studies.

Our Faculty

Our School of Law faculty shares a strong commitment to both excellence in teaching and accessibility to students. The 40 full-time members and more than 60 adjunct professors are dedicated to giving their students one of the finest legal educations in the country. They are well respected within the legal community and have been trained at the nation's finest law schools. Their education, real-world legal experience and expert teaching skills prepare students for an exciting, successful career in law. The School of Law recently hired four new, full-time, tenured faculty members with outstanding credentials who begin teaching on campus in fall 2010.

Student Body

Our student body of approximately 900 students is a mix of working professionals and recent college graduates drawn from more than 100 undergraduate and graduate institutions. Approximately 55 percent of our students are women, and approximately 70 percent of the students attend the School of Law full time.

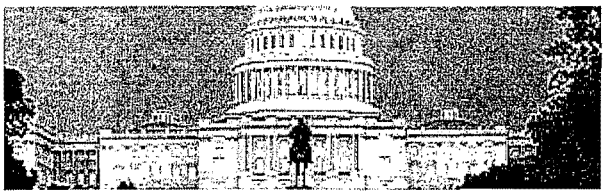
Benefits

- Approved by the American Bar Association (ABA)
- Member of the Association of American Law Schools (AALS)
- Located in the heart of San Francisco's financial and legal district
- Extensive clinical program offering students many opportunities for practical legal experience
- Comprehensive advocacy and litigation program
- Unique Honors Lawyering Program including apprenticeships
- JD, JD/MBA, JD/PhD in clinical psychology; certificates of specialization in various concentrations; LLMs in environmental law, intellectual property law, taxation and United States legal studies; and LLM and SJD in international legal studies

For admissions and application information, please call or write to
Admissions Office
Golden Gate University School of Law
536 Mission Street
San Francisco, CA 94105-2968
Phone: 415-442-6630
Fax: 415-442-6631
E-mail: lawadmit@ggu.edu
Website: www.ggu.edu/law

GOLDEN GATE UNIVERSITY

Degree Requirements



The LLM in Taxation Program provides a comprehensive approach, helping students understand the substantive, procedural, and technical aspects of tax practice, as well as the policies underlying tax law.

» Program Requirements
» Required Courses
» Elective Courses

Program Requirements

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To earn the LLM in taxation degree, students must complete 26 units. Classes are offered during the day as well as during the evening to accommodate working professionals. Students may attend full-time and complete the program in as few as two semesters. Alternatively, students may attend part-time. All students must finish the degree requirements within five years of matriculation.

LLM students must maintain a cumulative grade point average of 2.5 on a 4.0 scale each semester. The grade scale is:

Scale

Grades	**A**	**A-**	**B**	**B-**	**C**	**C-**	**D**	**F**
Points	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.0

A minimum cumulative grade point average of 2.5 is required to complete the program. Students who complete the program with a cumulative grade point average of 3.5 or above graduate with honors.

Required Courses

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Students must complete 13 units of required courses.

Required Courses

Characterization of Income & Expenditures (3 units)
Corporate Taxation (3 units)
Federal Tax Procedure (3 units)
Professional Responsibility for Tax Practitioners (2 units)
Timing of Income & Expenditures (2 units)

Elective Courses

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Students must complete 13 units of elective courses from the LLM in taxation curriculum.

Click here for descriptions of courses in the LLM in taxation curriculum.

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Master Of Science in Taxation

Our MS in taxation degree program is one of the finest tax programs in the nation. Our curriculum consists of approximately 30 courses covering general and specialized tax subjects such as estate and gift tax, partnerships, C corporations, LLCs and S corporations, California and multi-state tax, international tax, retirement plans, tax issues for individuals, and tax research.

One way to obtain a GGU MS in taxation is through our full-time cohort program, which commences in late July, enabling students to earn the MS degree in only nine months by attending intensive day classes in San Francisco. All classes are taught by expert tax accountants and tax lawyers. The program typically culminates with a 10-week tax-season internship for eligible students.

For those who prefer to study part time, GGU offers convenient evening classes in San Francisco, Seattle and Los Angeles, so students can earn their degrees at their own pace. In addition, students can opt to complete the MS in taxation or certificates through our fully accredited online CyberCampus program.

Student Learning Outcomes

Graduates of the MS taxation program will:

- be able to identify tax issues, research and effectively communicate the results orally and in writing.
- have a defined body of knowledge of essential tax principles and doctrines, including but not limited to the following, and be able to critically apply these principles to practical situations: Substance over form; Common Law; Business Purpose; Step transactions tax avoidance; Claim of right; Assignment of income; Realization; Constructive receipt; Related party transactions; Gross income; and Tax benefit rule.
- have the knowledge to select and structure a business entity that will provide a client with maximum after-tax profits.
- have the basis knowledge and understanding of IRC practice and procedure and be able to represent a client in a tax audit.
- have a basic knowledge of professional ethical responsibilities.
- be able to provide an individual with an integrated current and future tax benefits plan.
- have a general recognition of tax forms.
- have an understanding of the relationship between state and federal tax.
- have the skills necessary to work in a high-level tax practice.
- be able to engage in tax planning in an integrated manner.

Requirements for the Master of Science in Taxation

The master of science degree in taxation requires completion of 30 semester units. Each course listed carries three semester units of credit, unless otherwise noted.

All applicants should have earned an undergraduate degree from an accredited institution with at least a 3.00 grade point average (GPA). Individuals with an undergraduate GPA below 3.00 are welcome to apply and will be considered for admission based on employment history, professional accomplishments, recommendations, etc. Certificate and open enrollment students must meet the same standards and prerequisites that apply to degree candidates.

Advanced Program — 30 Units*

Core Courses — 21 units

TA 318	Advanced Federal Income Taxation
TA 319	Federal Tax Procedure
TA 322A	Federal Income Taxation of Corporations and Shareholders I
TA 328	Federal Income Taxation of Partners and Partnerships
TA 329	Tax Research and Decision Making
TA 330	Property Transactions
TA 338	Tax Timing

Electives — 9 units

Students in the part-time program will take nine additional units with the TA prefix. It is highly recommended that students take TA 356 Limited Liabilities Companies and S Corporations: A Choice of Entity (3 units).

Students in the full-time program will take, if eligible, three additional units with the TA prefix and six units of Tax Internship (TA 398).

*Students transferring credit from accredited law schools, colleges and universities may be granted as many as six units of credit toward the MS (tax) requirements for graduate tax courses successfully completed at those institutions.

For the most up-to-date program information and course listings, visit www.ggu.edu.

School of Taxation

Having a master of science in taxation degree is highly attractive in today's job market and results in higher starting salaries. GGU has earned a reputation for providing the most comprehensive and applicable tax education available today. GGU's tax program is the largest and one of the most respected graduate tax programs in the country, with all of the Big Four and Global Six firms hiring GGU graduates and most regularly sending their employees to the university to update their tax education. Our offerings are highly focused and prepare students to be a knowledgeable tax professional. Students will gain a thorough and current knowledge of tax law concepts and practices, as well as trends in the discipline in an environment that promotes the development of analytical and communication skills. GGU's School of Taxation provides one of the most cost-effective sources of high-quality continuing professional education. Each academic unit equals 15 CPE hours, or 45 hours for the typical three-unit course. For lawyers, MCLE credit may also be earned. The MS in taxation also fulfills the California State Bar's educational requirement for Certified Specialists in Taxation Law.

Since many of our students are already tax practitioners, the programs are designed to meet the needs of working professionals seeking to improve their careers and their lives. Our tax courses bring contemporary issues into the classroom, allowing for spirited investigation with their peers. A relevant and practical curriculum combined with hands-on skills training gives students the necessary tools to be an effective leader in this very specialized field.

The School of Taxation offers a master of science in taxation that can be accomplished on a part-time or a nine-month full-time basis. The cohort begins in late July each year. The school also offers graduate certificates in estate planning, taxation or international taxation. These programs are offered in San Francisco, Los Angeles and Seattle, as well as fully online through GGU's highly respected CyberCampus. GGU also offers an LLM in taxation through the School of Law. For more information, refer to "School of Law," p. 44.

Relevant Education

Tax courses are designed to give students an understanding and ability to handle tax planning, compliance and controversies. Each class melds theory and practical experience by tackling real-world problems through a case study approach. Students learn by applying the Internal Revenue Code and administrative and judicial interpretations to a variety of realistic problem sets.

With a strong set of analytical, logical and technical skills, combined with a comprehensive understanding of tax theory and concepts, students will be well prepared to tackle today's ever-changing laws and business environment.

Program Structure

To meet the needs of our busy students, part-time and full-time programs are available. At our San Francisco campus, the full-time program can be completed in an intense nine-month period, with classes offered during the day. This option begins once a year in late July. Due to the popularity of this program, applications must be submitted no later than June 1. Applications for the part-time program are accepted year round.

With the exception of the full-time program that meets daily, over a nine-week term, courses usually meet once a week during 16-week terms. To maximize student and teacher interaction, we keep our class sizes small.

Benefits

- Largest tax program in the nation
- Faculty are leading tax accountants and tax attorneys
- Courses built to fit the demands of career-minded adults
- Continuing education credit for attorneys and CPAs
- Tax season internship opportunities in our full-time program

For further information, please call the School of Taxation, or write to:

School of Taxation
Golden Gate University
536 Mission Street, Room 5314
San Francisco, CA 94105-2968
Phone: 415-442-7880
Fax: 415-543-2607
E-mail: tax@ggu.edu
Website: www.ggu.edu/school_of_taxation

For the most up-to-date program information and course listings, visit www.ggu.edu/school_of_taxation.

Taxation Programs offered:

MS in Taxation 52
Graduate Certificate in
Estate Planning 53
International Taxation 53
Taxation 53
Advanced Studies in Taxation 53

Graduate Certificates in Taxation

Graduate Certificate In Estate Planning

The graduate certificate in estate planning is a 12-unit program that provides practitioners with a broad-based education in the specialized field of estate planning. Designed and administered by attorneys and accountants who are estate planners, the courses in the certificate program will give students a solid foundation in federal tax law and relevant state law. Students will acquire the tools they need to advise clients on how to formulate, implement and revise estate plans. They will hone their skills on contemporary case studies, using the same legal documents they will encounter in practice. Our courses qualify for CPE (for California CPAs) and for CLE (for California attorneys).

All courses must be completed at Golden Gate with a B average (3.00 grade point average) or better. Please note that some courses taken as part of certificate programs will have prerequisites. These prerequisites must be satisfied (through transfer of equivalent coursework or through taking the courses at Golden Gate) before enrolling in the certificate courses. For further information, refer to "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

Required Courses — 12 Units

TA 325	Estate and Gift Taxation
TA 334	Estate Planning
TA 337	Individual Retirement Plans and Distributions
TA 344	Federal Income Taxation of Trusts and Estates

Graduate Certificate In International Taxation

The graduate certificate in international taxation is a 15-unit certificate for those students interested in a broad-based education in the international taxation field. Because the certificate deals primarily with corporations, students should have an adequate background in corporate taxation before commencing the program.

All courses must be completed at Golden Gate with a B average (3.00 grade point average) or better. Please note that some courses taken as part of certificate programs will have prerequisites. These prerequisites must be satisfied (through transfer of equivalent coursework or through taking the courses at Golden Gate) before enrolling in the certificate courses. For further information, refer to "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

Required Courses — 9 Units

TA 321	Principles of International Taxation
TA 350A	Taxation of Foreign Persons with US Activities
TA 350B	Taxation of US Persons with Foreign Activities

Electives — 6 Units

Two of the following:

TA 350C	Income Tax Treaties
TA 350D	Transfer Pricing
TA 350E	International Mergers, Acquisitions and Joint Ventures
TA 352	Taxation of Electronic Commerce

Graduate Certificate In Taxation

Qualified students may earn a 15 unit graduate certificate in taxation, giving them practical, general tax knowledge. Students must have earned an undergraduate degree from an accredited institution with at least a 3.00 grade point average. Individuals with an undergraduate GPA below 3.00 are welcome to apply and will be considered for admission based on employment history, professional accomplishments and recommendations.

The certificate courses are available at all of our locations. In addition, the entire graduate certificate in taxation may be taken on the Internet in highly interactive Web-based classes.

All courses must be completed at Golden Gate with a B average (3.00 grade point average) or better. Please note that some courses taken as part of certificate programs will have prerequisites. These prerequisites must be satisfied (through transfer of equivalent coursework or through taking the courses at Golden Gate) before enrolling in the certificate courses. For further information, refer to "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

Required Courses — 12 Units

TA 318	Advanced Federal Income Taxation
TA 329	Tax Research and Decision Making
TA 330	Property Transactions
TA 338	Tax Timing

Electives — 3 Units

Three units of any course(s) with a TA prefix.

Graduate Certificate In Advanced Studies In Taxation

The graduate certificate in advanced studies in taxation is for tax professionals who already have a graduate tax degree, but who wish to update and broaden their knowledge of tax law.

The certificate requires completion of 12 units of graduate courses. This course of study must be completed within a five-year period, and the student must maintain an overall B average (3.00 grade point average) in all courses taken in satisfaction of the certificate requirements. Please note that some courses taken as part of certificate programs will have prerequisites. These prerequisites must be satisfied (through transfer of equivalent coursework or through taking the courses at Golden Gate University) before enrolling in the certificate courses.

Qualifying courses include all those leading to the MS in taxation at the university. With the dean's approval, students may repeat up to two (3-unit) courses that were previously taken as part of the student's MS degree curriculum.

Admission to the advanced studies in taxation program is open to those individuals who have received an MS or MBA in taxation (or an LLM in taxation) degree from Golden Gate. Admission for those students whose graduate tax degrees were obtained from schools other than GGU is conditional upon prior approval of the dean. For further information, refer to "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

For the most up-to-date program information and course listings, visit www.ggu.edu.

Master of Accountancy (MAc)

The Master of Accountancy (MAc) is intended to meet the needs of both career-changers and those already working in the profession who wish to further develop their expertise. For many students, the MAc will satisfy the education requirements to sit for the CPA or Certified Management Accountant (CMA) examinations. Students planning to sit for the CPA exam are encouraged to take our CPA review courses, which are offered for academic credit count and count as elective courses toward the Master of Accountancy degree. In addition to studying several key accounting subdisciplines, they will have the opportunity to customize their degrees by choosing 12 units from an extensive list of accounting, tax and business electives. Eligible students may earn up to six units of electives through an internship for approved real-world experience acquired during their degree programs.

The Master of Accountancy can be obtained in person through our evening and full-time day programs in San Francisco and via our CyberCampus. The evening and CyberCampus venues allow students to earn their degrees at their own pace. CyberCampus offers extraordinary flexibility to those whose obligations or physical location prohibit regular attendance at the San Francisco campus.

The full-time cohort MAc program allows students to complete the degree in as few as 12 months. The cohort program utilizes a small-class-size learning experience with the same group of future accounting professionals. The cohort begins in late July and completes an intense load of six courses by early December. Students who have not completed the required accounting foundation courses may be able to satisfy these requirements during the summer months preceding the beginning of the cohort. Extensive career preparation and job placement activities run concurrently with the course work. The Accounting Career Fair is held late in September, after which public accounting firms, government agencies and corporations compete for candidates. Internship opportunities may be available for eligible students for up to six units of elective credit during the spring and summer trimesters. Remaining coursework can be completed with three courses in May and June. Prospective students are strongly urged to contact the School of Accounting for an advising appointment at the earliest opportunity should they wish to participate in the full-time day MAc program .

Student Learning Outcomes

Graduates of the master of accountancy program will:

- Be able to identify accounting issues, research and effectively communicate the results orally and in writing.
- Have a defined body of knowledge of essential accounting principles and doctrines, including but not limited to the following, and be able to critically apply these principles to practical situations and to adapt to changing work environments: revenue recognition; IFRS; auditing; internal controls; control environment; materiality; ethics, both practical implementation and professional responsibility; and fraud.
- Be prepared to be effective accounting decision makers in an increasingly international business environment.
- Have an understanding of the business, legal, professional, and ethical context for a career as a professional accountant, including the ability to identify and appropriately act when ethical dilemmas are encountered in the activities of a professional accountant.
- Have experience and skill in accomplishing objectives by collaboration.

Requirements for the Master of Accountancy

The Master of Accountancy program requires 36 units of graduate coursework beyond the nine units of foundation courses. Students can choose as electives up to six units from tax or business disciplines.

Students may be admitted to advanced program courses before the completion of the foundation program, but must complete the foundation by the time 12 units have been earned in the advanced program.

Computer Proficiency Requirement

Applicants are expected to have a working familiarity with computers and the software applications appropriate for graduate study.

Math Proficiency Requirement

Applicants are expected to possess a level of mathematical skill at least equivalent to Intermediate Algebra (MATH 20). Students may meet this requirement by satisfying one of the screening criteria listed under the heading "Proficiency in Mathematics, English and Computer Skills Required for Certain Master's Degrees" on p. 120.

Economics Proficiency Requirement

Students are expected to possess a level of economic skill and knowledge at least equivalent to that attained in ECON 1 or ECON 2.

Foundation Program — 9 Units*

ACCTG 50	Financial Accounting for Accounting Majors
ACCTG 100A	Intermediate Accounting I
ACCTG 100B	Intermediate Accounting II

* These courses will be waived for those students who have passed the CPA examination. Additionally, individual courses can be waived if students have previously completed comparable courses at another regionally accredited institution with a grade of "B-" or better. ACCTG 50 will be waived upon completion of Acctg 1A or its equivalent and satisfactory score on the School of Accounting ACCTG 50 waiver examination. Students may be admitted to advanced program courses before completion of the entire foundation program courses, but must complete all foundation program courses by the time that 12 units have been earned in the advanced program.

(Continued on next page.)

Advanced Program —36 units

Core Courses — 24 units

ACCTG 351A	Economics, Finance, and International Business for Accountants
ACCTG 351B	Business Law, Professional Responsibility, and Ethics for Accountants
ACCTG 351C	Communication and Analysis of Financial Information
ACCTG 300	Accounting Research and Communication
ACCTG 305	Topics in Financial Accounting
ACCTG 310	Auditing
ACCTG 320	Issues in Modern Management Accounting
ACCTG 360	Federal Taxation

Graduate Electives — 12 units

Six to twelve units from the following:

ACCTG 306	Advanced Issues in Financial Accounting
ACCTG 311	Fraud Auditing
ACCTG 321	Strategic Cost Management and Control Systems
ACCTG 361	Taxation of Corporations and Other Entities

Zero to six units from the following:

Any Accounting 300 level course not listed above

TA 318	Advanced Federal Income Taxation
TA 329	Tax Research and Decision Making

Adviser-approved courses from the Ageno School of Business or School of Tax

For the most up-to-date program information and course listings, visit www.ggu.edu.

Graduate Certificates in Accounting

Graduate Certificate in Accounting

The graduate certificate in accounting provides students the opportunity to enhance their professional education and advance their accounting careers.

Students who complete the certificate may be able to enter the master of accountancy degree and complete it with as few as five additional classes, depending on the student's academic performance in the certificate program and on whether the certificate classes selected satisfy the MAc degree requirements.

Students must complete five 300-level ACCTG prefix courses for a total of 15 units. These courses may be taken in person or online through CyberCampus. In addition, students may substitute for one of these courses a class from the School of Taxation or a 300-level ITM prefix course from the Ageno School of Business, with the written approval of the dean of the School of Accounting. All prerequisites must be satisfied.

All courses must be taken at GGU and passed with a grade of B or better. Students without an undergraduate degree in accounting must complete the foundation program for the master of accountancy degree in addition to the five 300-level ACCTG certificate courses. For further information see "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

Students should meet with a School of Accounting advisor at the beginning of their studies to ensure that the certificate courses taken best meet their objectives.

Graduate Certificate in Forensic Accounting

The School of Accounting's certificate in forensic accounting includes courses in fraud auditing, financial statement investigations, complex discovery and data management, the role of the expert and expert report, bankruptcy and insolvency, economic damages, valuation and lost profits.

Students expected in this certificate program include CPAs looking for forensic accounting expertise and attorneys who need to know the vocabulary of forensics, as well as what questions to ask during complex discovery and litigation. Forensic courses will be eligible for CPE and MCLE credit.

A total of 18 units of forensic accounting courses must be completed at Golden Gate University with a B average (3.0 grade point average) or better to earn the certificate. Each course must be completed with a C- or better. Please note that some courses taken as part of the forensic accounting certificate will have prerequisites. These prerequisites must be satisfied (through transfer or equivalent course work or through courses taken at Golden Gate University) to earn the certificate.

For further information, see "Admission to Certificate Programs and Registering for Open Enrollment" on p. 98.

Students should meet with a School of Accounting adviser at the beginning of their studies to ensure that the certificate courses taken best meet their objectives.

Required Course (3 units)

ACCTG 372	Introduction to Financial Forensic Accounting

Elective Courses (Any combination for a total of 15 units)

Any combination of the following should be taken for a total of 15 units. Elective courses are taught by experts in each topic area. One-unit courses will be offered over a five-week period, so that three may be taken consecutively within one trimester.

ACCTG 311	Fraud Auditing (3 units)
ACCTG 373	Forensic Accounting in Family Law (3 units)
ACCTG 374	Damages (3 units)
ACCTG 375A	Economic Damages (1 unit)
ACCTG 375C	Forensic Valuation (1 unit)
ACCTG 375D	Bankruptcy and Insolvency (1 unit)
ACCTG 375G	Construction Claims (1 unit)
ACCTG 375I	Lost Wages and Employment Litigation (1 unit)
ACCTG 375J	Disputes in Mergers & Acquisitions (1 unit)
ACCTG 375K	Intellectual Property (1 unit)
ACCTG 375L	Financial Statement Investigations (1unit)
ACCTG 375N	Complex Discovery and Data Management (1 unit)
ACCTG 375O	Expert Testimony (1 unit)
ACCTG 375P	Role of the Expert and the Expert Report (1 unit)
ACCTG 375R	Allegations of Audit Failure (1 unit)
ACCTG 376A-ZZ	Special Topics in Forensic Accounting (1-3 units)

For the most up-to-date program information and course listings, visit www.ggu.edu.

Master of Business Administration (MBA) Program

Our MBA curriculum combines the theoretical and practical elements of management. Students study the theories and concepts important to managing business, and spend an equivalent amount of time discussing and applying them in a hands-on, case study framework, the method of choice for today's top business schools. The classroom experience will often resemble actual management experience. We'll encourage students to examine problems, explore alternatives and apply theories and concepts to derive solutions. The approach helps students hone their critical-thinking, logic and problem-solving skills, preparing them for the daily challenges in the business marketplace.

The course of study is broken down into three modules: the foundation program; the advanced program core courses; and the advanced program area of concentration. The foundation and advanced programs focus on the fundamentals of business operation and management techniques, and provide a general, but critical, knowledge of business functions in the twenty-first century. Students study accounting, finance, business policy and strategy, information systems, marketing and operations, the changing context in which business operates, and the critical role that managers play in multinational organizations. The concentration component of our MBA allows the student to select an area of interest from 11 different concentrations or select a general course of study. Each concentration presents an in-depth examination of a particular area, how it functions and how it should be managed.

Student Learning Outcomes

Graduates of the MBA program will be able to:

- Work effectively in teams.
- Sell their ideas.
- Apply theory to understand real practical situations.
- Think "outside the box" and develop novel solutions.
- Integrate the functional department issues into a coherent strategic whole.
- Analyze and synthesize problems.
- Manage the development of their own careers.

And will be knowledgeable about:

- Current international and global issues.
- Ethical and diversity issues.
- Current technology and environmental issues.
- Leading change in an organization.
- Current management trends.

Requirements for the MBA

GMAT Requirement

Applicants to the master of business administration degree program are required to take the GMAT. Some exceptions to this requirement exist. For further information, see "Graduate Admission" on p. 95.

Graduate Writing Proficiency Requirement

Students admitted to the master of business administration degree program must meet the graduate writing proficiency requirement. Students may meet this requirement by satisfying one of the screening criteria listed under the heading "Proficiency in Writing, English and Computer Skills Required for All Master of Business Administration (MBA) Degrees" on p. 120.

Computer Proficiency Requirement

Applicants are expected to demonstrate a working familiarity with computers and software applications appropriate for graduate studies. Knowledge of word processing, spreadsheet analysis and network access capabilities are included for evaluation. Deficiencies in computer proficiency may require additional work as determined by the faculty.

Math Proficiency Requirement

Students admitted to this program are expected to possess a level of mathematical skill at least equivalent to College Algebra (MATH 30). Students may meet this requirement by satisfying one of the screening criteria listed in section "Proficiency in Writing, English and Computer Skills Required for All Master of Business Administration (MBA) Degrees" on p. 120.

Foundation Program — 18 Units

The six-course foundation program provides the groundwork for the advanced program core and concentration courses. Some, or all, of the foundation course requirements may be waived if they have previously completed comparable undergraduate courses at a regionally accredited college or university with a grade of C- or better. For further information, refer to section "Proficiency in Writing, English and Computer Skills Required for All Master of Business Administration (MBA) Degrees" on p. 120. Students may be admitted to advanced program courses before completion of the entire foundation program, but they must complete the foundation program by the time six units have been earned in the advanced program.

ACCTG 201*	Accounting for Managers
ECON 202	Economics for Managers
ITM 225	Management Information Systems
MGT 204	International Business and Strategy
MGT 210	Management Theory and Communications
MATH 240	Data Analysis for Managers

*Not required for students who are taking an MBA with a concentration in accounting

(Continued on next page.)

Advanced Program — 30 units

Core Courses — 18 units

The six core courses in the advanced program are taken by all MBA students. This ensures that all MBA graduates have an understanding of the important skills for effective management and an integrative knowledge of the core areas of business, regardless of their area of concentration. Although they are required to choose either a concentration or a general concentration when they apply for admission, the common core allows students to rethink their concentration (or general concentration) decision, and to change it with minimum course penalty (for further information, refer to "Change of Program" on p. 99.

MGT 300	Managerial Analysis and Team Dynamics (Must be taken as part of the first six units of the advanced program.)
FI 300A	Managerial Finance
MKT 300	Marketing Management
OP 300	Operations Management
MGT 345	Contextual Environment of Business
MGT 362	Developing Strategies for Competitive Advantage (Must be taken as part of the final six units of the advanced program.)

General Concentration Courses — 12 units

The four concentration courses in the advanced program allows the student to develop expertise in a specialized area of business. The concentrations include required and elective courses. Currently, GGU offers 11 MBA concentrations. Or, students can choose a general concentration. Courses listed carry three semester units of credit unless otherwise noted.

For those students who wish to develop on-the-job experience in the program, they can develop hands-on experience through an internship program by taking three units of an internship course in the student's field of interest. For three months, under the supervision of GGU faculty, students will work for a business or nonprofit organization, applying their Golden Gate education to real-life circumstances.

General Concentration — 12 units

Whatever the student's goal in the world of business, the general concentration allows the student to tailor the MBA program to his or her individual needs. Students may choose any four three-unit courses from the GGU graduate catalog to build a custom course of study. With an array of electives to choose from, students can pick those courses that provide the set of knowledge and skills that they will need in their careers. Students may select courses from accounting, finance, health services management, human resource management, information technology management, international business, marketing, management, operations and supply chain management, project management, public administration, public relations, psychology, or taxation.

Four courses (12 units) from any 300- or 400-level courses with the following prefixes: ACCTG, ECON, EMPA, FI, HSM, ITM, MGT, MKT, OP, PR or TA.

MBA, Accounting Concentration — 12 units

The accounting concentration prepares the student for a career in public accounting as an auditor, tax professional or consultant; in private industry as a controller, treasurer or chief financial officer; in not-for-profit accounting; or in banking and other positions where strong integration of finance and accounting is required.

Required Courses — 12 units

ACCTG 300 Accounting Research and Communication

Three 300-level courses (9 units) with the ACCTG prefix, which may include ACCTG 398 Internship: Accounting.

Students who choose the accounting concentration also need to satisfy the following proficiency requirement and foundation courses:

Undergraduate Proficiency Requirement — 3 units*

ACCTG 1A Financial Accounting

Accounting Foundation Courses — 18 units*

ACCTG 100A	Intermediate Accounting I
ACCTG 100B	Intermediate Accounting II
ACCTG 100C	Intermediate Accounting III
ACCTG 105	Cost Management
ACCTG 108A**	Federal Income Tax I
ACCTG 146	Business Law

*These courses will be waived for those students who have passed the CPA examination. Additionally, individual courses can be waived if students have previously completed comparable courses at another regionally accredited institution with a grade of B- or better. Students may be admitted to advanced program courses before completion of the entire accounting foundation and foundation program courses, but must complete all accounting foundation and foundation program courses by the time that six units have been earned in the advanced program.

**Students who have passed the Enrolled Agents Exam do not have to take ACCTG 108A.

MBA, Finance Concentration — 12 units

Students learn the traditional decision-making techniques in the areas of capital budgeting, capital structure, investment management, and short-term capital management. Students learn how to manage financial risks with derivatives that are playing an increasingly important role in corporate risk management, as well as how to use financial information to make wise choices and steer a company to success.

Required Courses — 12 units

FI 300 Corporate Finance

Three 300- or 400-level courses (9 units) with the FI or ECON prefix, which may include FI 497 Internship: Finance.

MBA, Health Services Management Concentration — 12 units

This concentration is designed to give students the knowledge, skills and tools needed to effectively manage a health services organization. Current and future issues impacting health services management receive special emphasis. Students learn how to succeed in the administration of health services organizations and to understand the structure and function of the US health-services systems. Students gain expertise in the role and function of different types of public and private health insurance programs and be able to analyze current and future US healthcare policy issues. This concentration provides an opportunity for those who already have a health-services-related undergraduate or graduate degree to make a career change into management, or those who already hold a business undergraduate degree to make the change into health services management.

Required Courses — 12 units

HSM 372	US Health Services Delivery Systems
HSM 373	Healthcare Policy and Government Relations

Two of the following:

HSM 374	Healthcare Economics and Public Policy
HSM 375	Health Services Quality Assessment and Improvement
HSM 376	Continuum of Long-Term Care
HSM 377	Financial Management of Health Services Organizations
HSM 378	Managing the Legal and Ethical Aspects of Health Services
HSM 379	Evolution of Managed Care and Integrated Health Services Delivery Systems
HSM 396A-ZZ	Special Topics in Health Services Management
HSM 398	Internship in Health Services Management
HSM 399	Directed Study in Health Services Management

MBA, Human Resource Management Concentration — 12 units

In the competitive global marketplace, effective management of human resources is necessary for success and often overlooked. Students learn to understand the human resource issues triggered by technology and the international business environment, and how to apply their knowledge as a human resource manager or personnel officer in business and public organizations.

Required Courses — 12 units

MGT 346	Human Resource Management
MGT 370	Strategic Human Resource Management

Two of the following:

MGT 305	Managing People in International Settings
MGT 341	Benefits Administration
MGT 342	Compensation and Administration
MGT 343	Labor Relations
MGT 344	Training and Development
MGT 358	Employment Law
MGT 359	Managing the Employment Function
MGT 396A-ZZ	Selected Topics in Management
MGT 398	Internship: Management

MBA, Information Technology Management Concentration — 12 units

The concentration in information technology prepares the student as a professional with knowledge and skills essential for managers who are responsible for participating in the planning, design, integration and deployment of strategic enterprise technologies and systems essential for the contemporary organization's competitive success.

Required Courses — 12 units

ITM 340	Managing Information Technology in the Business Enterprise

Three 300-level courses (9 units) with the ITM prefix

MBA, International Business Concentration — 12 units

The globalization of the marketplace has increased the need for internationally-oriented managers. This concentration is designed to respond to the changing demands for managers who are in tune with the international economy through the advanced electives in international marketing, international finance or international operations management. Students will gain competence and confidence in understanding the context and execution of international business.

Four of the following*:

ECON 340	International Trade and Finance
FI 343	International Corporate Finance
MGT 305	Managing People in International Settings
MGT 306	Legal Aspects of International Business Transactions
MKT 343	International Marketing
OP 329	Global Supply Chain Management

*Other 300-level courses related to international business may be taken with the approval of the MBA program director.

MBA, Management Concentration — 12 units

This dynamic concentration educates students in the use of modern management theories, concepts, research findings and problem-solving techniques. Students get an in-depth foundation in evolving theories and contemporary management problems and will be well prepared to manage creatively and effectively in the current business environment.

Required Courses — 12 units

MGT 320	Management Leadership: Theory and Practice
MGT 346	Human Resource Management
MGT 348	Negotiating in Business

One of the following:

MGT 301	Entrepreneurship
MGT 338	The Manager as Communicator
MGT 353	Organizational Development
MGT 396OB	Organizational Behavior
MGT 396CR	Conflict Resolution
MGT 398	Internship: Management

(Continued on next page.)

MBA, Marketing Concentration — 12 units

Often considered the central discipline of business, the challenges and practices of marketing are evolving along with the changes in the contemporary business environment. This concentration prepares students to manage the marketing function inside private or public sector business organizations. General management and marketing techniques, such as market research and market planning, are covered along with the current trends and techniques in the field.

Required Courses — 12 units

Four of the following:
Any 300-level course with the MKT prefix, which may include MKT 398 Internship: Marketing and PR 320 Contemporary Public Relations.

MBA, Operations and Supply Chain Management Concentration — 12 units

The operations and supply chain management concentration provides students with a foundation in the theories and practice in businesses where operations and supply chain management are critical to success. Students can take a variety of operations management courses to cover an overview of the field, or choose to focus on a specific area such as project and systems management, or procurement and supply chain management.

Required Courses — 12 units

OP 302	Quality Management and Process Improvement

Three 300-level courses (9 units) with the OP prefix, which may include OP 398 Internship: Operations Management.

MBA, Project Management Concentration — 12 units

The concentration in project management (PM) prepares students as professionals with highly desirable skills in the field of project management, by giving students a thorough grounding in multiple PM skills, including budgeting, conflict resolution, communication, project scope, developing and using resources, leadership and team building. These skills and many others provided by the program enable studetnts to take leadership roles in local, outsourced and global projects. Students will gain knowledge from faculty who are certificated by PMI, and who have significant real-world project management experience. The content of courses is integrated with the Project Management Body of Knowledge. As they progress through the program, students are preparing themselves for the Project Management Professional (PMP) certification exam.

Required Courses — 12 units

OP 340	Project Management
OP 343	Project Planning and Control
OP 345	Project Administration, Leadership and Team Dynamics
OP 346	The Practice of Project Management (Must be taken as part of the final six units of the project management coursework or with consent of the department chair.)

MBA, Public Administration Concentration — 12 units

Outsourcing of public sector services to business and nonprofit organizations has increased the need for private sector managers who understand how the gargatuan government bureaucracy works. Calls for corporate and business to be more socially and environmentally responsible now require firms to know about partnering with communities and local governments to deliver public services to their consumers. The concentration will also expose students to governmental finance, public personnel, policy analysis, and administrative law.

Required Courses — 12 units

EMPA 300	Theory, Ethics, and Practice in Public Service (4 units)

Two of the following:

EMPA 302	Public Policy Analysis and Program Evaluation (4 units)
EMPA 304	Public Enterprise Management and Public Sector Business Relations (4 units)
EMPA 305	Public Budgeting and Financial Management (4 units)
EMPA 306	Public Service and the Law (4 units)
EMPA 307	Public Personnel Management (4 units)

MBA, Multiple Concentrations

Two or more concentrations may be taken in the MBA program. In addition to the course requirements for the concentrations, students must also complete the coursework for all the foundation and the advanced programs. All of the coursework for multiple concentrations must be completed prior to graduation; students may not request any additional concentrations after they have received their MBA. The diploma will list all of the concentrations that the student successfully completed by the date of graduation.

For the most up-to-date program information and course listings, visit www.ggu.edu.

Professional MBA (PMBA) Program

The PMBA program provides new and mid-level managers with an opportunity to learn and develop the management skills that will enable them to excel in today's competitive environment from faculty who are academically qualified professionals involved in the field. Our faculty provide the best of two worlds: full-time professors with an in-depth knowledge of business theory and philosophy, and adjunct professors, all with advanced degrees, who work in the field and share their knowledge and experience in the classroom. Students will find an enthusiastic faculty who have as their goal the students' growth and success in the field.

Student Learning Outcomes

Graduates of the executive MBA program will be able to:

- Work effectively in teams.
- Sell their ideas.
- Apply theory to understand real practical situations.
- Think "outside the box" and develop novel solutions.
- Integrate the functional department issues into a coherent strategic whole.
- Analyze and synthesize problems.
- Manage the development of their own careers.

And be knowledgeable about:

- Current international and global issues.
- Ethical and diversity issues.
- Current technology and environmental issues.
- Leading change in an organization.
- Current management trends.

Sequence of Courses:

The PMBA degree requires successful completion of 48 trimester units to be earned in 12 four-unit seminars. To ensure maximum opportunity for shared learning and in-depth peer interaction, the participants in each entering class take all seminars as a group and in the sequence outlined below.

First Trimester

PMBA 300	Managerial Analysis and Team Dynamics
PMBA 305	Quantitative Aspects of Decision Making
PMBA 310	Accounting for Decision Making

Second Trimester

PMBA 315	Managerial Economics
PMBA 320	Financial Management
PMBA 325	Management and Communications

Third Trimester

PMBA 330	Innovation and Technology Management
PMBA 335	Marketing Management
PMBA 340	Operations Management

Fourth Trimester

PMBA 345	Contextual Environment of Business
PMBA 350	Developing Personal Leadership
PMBA 355	Strategic Management

Admission to the PMBA Program

Admission is limited to individuals with practical experience from a variety of industries. Applicants are encouraged to submit all application materials simultaneously to ensure an admissions decision can be made before the start of the cohort. To be considered for the program, students must complete and submit the following, in addition to the admission materials for all degree programs:

- A written statement of purpose which explains the applicant's interests in how the professional MBA program will benefit his/her career,
- A writing sample,
- A detailed resume showing at least five years of full-time work experience with three years at the managerial or professional-level, and a letter of recommendation from an officer of the applicant's employing organization.

Candidates will be contacted by the program director to schedule the interview upon receipt of all applications documents.

Math Proficiency Requirement

Students must demonstrate acceptable proficiency in Algebra. A proficiency exam will be required to determine whether a student has the background to enter the program directly or to determine which noncredit math course or study guide must be completed prior to beginning the PMBA program. Students may meet this requirement by satisfying one of the screening criteria listed in section "Proficiency in Mathematics, English and Computer Skills Required for All Master's Degrees" on p. 120.

Executive MBA (EMBA) Program

The Ageno School of Business at Golden Gate University is proud to offer a 12-month intensive executive MBA program. The curriculum is designed with the working professional in mind. The courses cover all the key areas of business administration, giving students the expertise to take their careers to the next level. All-inclusive tuition includes books and materials, with daytime meals provided on meeting days, and an international study tour, so students get the maximum learning experience without worrying about the details.

The executive MBA program is for committed executives, professionals and entrepreneurs and is designed with five integrated modules that take them from start to finish:

- Preparation Module prepares students for graduate-level work with a self-study CD and workshops.
- Foundation Module teaches accounting, economics, leadership and organizational performance.
- Functional Module develops an understanding of marketing, finance and operations management.
- Contextual Module provides the background and perspective to interpret international business as well as business and society.
- Integration Module integrates all courses and provides students with a complete view of the recommendations for resolving the assigned business issues for each strategic consultancy project client.

Student Learning Outcomes

Graduates of the executive MBA program will be able to:

- Work effectively in teams.
- Sell their ideas.
- Apply theory to understand real practical situations.
- Think "outside the box" and develop novel solutions.
- Integrate the functional department issues into a coherent strategic whole.
- Analyze and synthesize problems.
- Manage the development of their own careers.

And be knowledgeable about:

- Current international and global issues.
- Ethical and diversity issues.
- Current technology and environmental issues.
- Leading change in an organization.
- Current management trends.

Faculty

Executive MBA program courses are taught by senior faculty who bring superb academic preparation and corporate experience to the program.

Format

The executive MBA program is designed with the student's busy work schedule in mind. After a two-day orientation, classes meet for two alternating weekends a month (Saturday, Sunday), for 12 months, from 8 am to 6 pm at GGU's San Francisco campus. The schedule also includes an 8–10-day international study tour. Students should schedule approximately 40 additional hours between the regular sessions for studying, team discussions and developing projects. Visit www.ggu.edu/emba for complete schedule.

Admission to the EMBA Program

Admission is selective and limited to individuals with five-or-more years of managerial experience and eight years of professional-level experience. To be considered for the program, students must complete and submit the following, in addition to the admission materials for all degree programs:

- A detailed resume showing at least five years of full-time managerial experience and eight years of professional-level experience.
- A written statement of purpose which explains the applicant's interests and how the executive MBA program will benefit his/her career.
- A letter of recommendation detailing how and why the EMBA program fits for the applicant at this time in his/her career, as well as the applicant's potential contribution to the program.

In addition, a personal interview with the executive MBA program director may be required.

Additionally, students should possess proficient computer skills to demonstrate a working familiarity and skill with computers and software applications appropriate for graduate studies. This includes knowledge of word processing, spreadsheet analysis, visual presentation software and network access capabilities and have access to a laptop or notebook computer. For a complete list of tuition and fees, please visit www.ggu.edu/emba.

Joint Juris Doctor (JD)/MBA

GGU provides students the opportunity to earn a joint JD/MBA degree. Students interested in the program should first apply to the School of Law. After successfully completing the first semester of law school, students interested in the joint program can apply to the Ageno School of Business MBA program. The LSAT scores will be accepted in lieu of the GMAT and Writing Proficiency Requirement in order to gain admission to the MBA program. All the other admission requirements of our traditional MBA program apply. (See p. 89.) The decision on admission to the MBA program will normally be made after receipt of the second semester law school grades.

In the business school, JD/MBA students complete the same foundation program and take the same core courses from the advanced program as required in our traditional MBA program. (See p. 21.) The difference in the JD/MBA degree is that students may apply 12 units of their second and third year law classes toward fulfilling a joint degree concentration. However, these 12 units will not be formally transferred to the MBA degree until the student has successfully completed the School of Law degree requirements.

Additionally, 12 units from the MBA program are used to satisfy the elective requirement of the JD degree. In all, the program allows students to complete both the JD and MBA degrees in as few as 94 units, compared to 118 units if pursued separately. The total number of business units may be higher if students have not already completed the business subjects in the 18 unit MBA foundation program at an accredited undergraduate college or university (with a C- grade or better). For more information regarding waiving foundation courses, refer to the section "Proficiency in Writing, English and Computer Skills Required for All Master of Business Administration (MBA) Degrees" on p. 120.

Student Learning Outcomes

Graduates of the MBA program will be able to:

- Work effectively in teams.
- Sell their ideas.
- Apply theory to understand real practical situations.
- Think "outside the box" and develop novel solutions.
- Integrate the functional department issues into a coherent strategic whole.
- Analyze and synthesize problems.

And will be knowledgeable about:

- Current international and global issues.
- Ethical and diversity issues.
- Current technology and environmental issues.
- Leading change in an organization.
- Current management trends.

Graduates of the JD program will demonstrate knowledge of:

- Legal rules, principles, and theories in the core substantive areas of law (i.e., criminal law and procedure, constitutional law, tort law, contracts law, civil procedure, property law, wills and trusts, business law, evidence and professional responsibility).

And be proficient in the following:

- Problem solving
- Legal analysis and reasoning
- Legal research
- Factual investigation
- Oral and written communication
- Counseling
- Negotiation
- Litigation and alternative dispute resolution procedures
- Organization and management of legal work
- Recognizing and resolving ethical dilemmas

And demonstrate an awareness and appreciation of the value of:

- Provision of competent representation.
- Justice, fairness, and morality.
- Improving the legal profession.
- Engaging in professional self-development.

Attention Law Graduates

If a student has already completed his/her JD degree, he/she can use 12 units of course credit from the JD degree toward the completion of the MBA degree. Normally a 16-course program, the MBA program for our JD alumni can be completed in only 12 courses. Plus, if the student has already completed the business subjects in the foundation program (18 units) at an accredited undergraduate college or university (with a C- grade or better), he/she can transfer these courses to satisfy the foundation requirements, and reduce the course requirement to the six advanced program graduate core courses (18 units).

For the most up-to-date program information and course listings, visit www.ggu.edu.

Doctor of Business Administration

The doctor of business administration (DBA) program is designed for professionals who want to further their career with the most advanced business-degree program GGU offers.

The primary objective of the program is to produce graduates who can contribute to the advancement of their professions and to the expansion of knowledge and awareness of contemporary strategic issues and practices. The DBA program is primarily focused on addressing the learning needs and objectives of senior business managers, consultants and university professors.

Our curriculum has a three-tiered focus. Students examine current theories, practices, and issues in business; train in research methods; and study the relationships between business and social and global issues. We believe the doctoral students must be adept in all these areas to be successful contributors to the expansion of knowledge and improvement of business practices. For the dissertation, students conduct original research on a topic of current importance and personal interest. The dissertation should impact and help illuminate the strategic issues they face in their professions.

The program encourages students to accept the added responsibility of a shared commitment to the advancement of their professions and to upholding the highest ethical standards in the private or public sector.

Student Learning Outcomes

Graduates of the doctor of business administration program will achieve the program primary objectives through the development of:

- A thorough knowledge of scientific and scholarly research methods and their applications in business settings.
- Advanced critical thinking, conceptual and analytical skills.
- A grasp of both the seminal theories and the latest practices in business and public sector management.
- Intensive knowledge of theory and practice in a chosen field of business or public management.
- The tools to perform original applied research that advances knowledge.
- An appreciation of cultural, ethical, and global issues and their impact on business theory and practices.
- The skills necessary for effective decision making in complex environments through integrating theoretic insights with practical knowledge.

DBA vs. PhD

The DBA program has been designed with a focus on the "practitioner educational model", which distinguished Golden Gate University from other institutions. This focus is consistent with the position adopted by the Association of Business Schools, which can be summarized as follows:

- The DBA is a professional practice doctorate and is concerned with researching real business and managerial issues via the critical review and systematic application of appropriate theories and research to professional practice. This may be contrasted to the PhD, which places more emphasis on the development of new knowledge and theoretical perspectives.
- The DBA may often be interdisciplinary in approach and/or content.
- It is further intended to provide opportunity for considerable personal development, such that the participant achieves a greater level of effectiveness as a professional practitioner or manager.
- Whilst the DBA like the PhD may have a program of complementary studies, it is not held to be a taught program as its primary mode of assessment is through the production of a dissertation/thesis.

Notwithstanding the above differences in orientation, the DBA is a true Doctoral program designed to be equal in status and rigor to the PhD It should thus share the same position as the PhD in any national postgraduate typology.

Students

Our students are one of the program's greatest strengths. Typical doctoral students at GGU attend part time. Without exception, they come from successful careers in top positions in the private, non-profit and government sectors. They bring their experiences and knowledge to the classroom and, in turn, demand incisive instruction and intelligent, well-developed classroom discussions.

Faculty

Faculty members who teach in our DBA program have doctoral degrees from leading universities in their fields and possess extensive practical experience. They bring a theoretical as well as a real-world view to their teaching and a commitment to dynamic, progressive education.

Format

Offered at the San Francisco campus, the DBA program offers a state-of-the-art curriculum delivered by experienced, highly qualified professors. In keeping with our commitment to working-adult professionals, we have one of the few accredited doctoral programs in the Bay Area that allows students to complete doctoral studies on a part-time basis and accommodate their work schedules, by attending evening and weekend classes.

Admission

GGU seeks doctoral candidates with strong intellects, proper educational preparation, breadth and depth of managerial or professional experience and the capacity for disciplined scholarly investigation. While most applicants have a master's degree in a business-related field, applicants with academic preparation in other fields are welcome to apply.

Doctoral candidates must be fluent in English and are expected to write at a level meeting the standards of scholarly publications. They are expected to understand contemporary practices in business and the economic, social and political context in which they are conducted.

The admission decision is made by a faculty committee and is based on the applicant's total accomplishments and skills. Specifically, admission to the program requires:

- Educational preparation: A master's degree from a regionally accredited US institution or comparable foreign institution will usually meet this requirement. A minimum grade-point average (GPA) of 3.5 in the master's degree is required. We will consider candidates who only have a bachelor's degree with a 3.5 GPA.
- Successful completion of ECON 202 Economics for Managers (or equivalent) and MATH 240 Data Analysis for Managers (or equivalent).
- Experience: Applicants with responsible managerial or

professional work experience will be given preference. A professional résumé is required.

- GMAT or GRE examination: applicants are required to take the GMAT or GRE examination (within 10 years prior to application to the program) and have the test score results forwarded to the university.
- English language proficiency: If the applicant's native language is not English, he/she must supply evidence of English language proficiency, such as a score of 550 or higher on the TOEFL or other evidence.
- Recommendations: Three written recommendations attesting to the applicant's ability to succeed in a doctoral program are required.
- Statement of purpose: A statement of purpose of approximately 1,000 words is required. This statement should address the applicant's goals and reasons for seeking the doctoral degree.

The admission decision is based on the full range of the skills and accomplishments as shown in the application materials. Strength in one of the above areas can offset weakness in another area.

Application Procedure

The application for admission to doctoral studies should be submitted to the Office of Admissions, 536 Mission Street, Golden Gate University, San Francisco, CA 94105-2968. The application must be accompanied by a nonrefundable application fee. All documents become the property of the university and are not returned. The initial screening of complete files is performed by the director of the DBA program. An interview, in person or by telephone, may be asked of prospective students who pass the initial screening. The admission decision is made by the faculty committee, which oversees the academic policies and standards of the DBA program.

Documents which must be submitted in support of the doctoral application include:

- Official transcripts, forwarded directly by all colleges and universities previously attended.
- Official test score results (see above for requirements).
- A professional résumé.
- A statement of purpose (approximately 1,000 words).
- Three letters of recommendation.

Applications are accepted at any time during the year and students begin the program in any trimester. Applicants must ensure that all documents are received by the university not less than two months prior to the start of the trimester in which they want to begin the program.

Transfer Credit

Acceptance of transfer credits is dependent on the approval of the Admissions Office and the director of the DBA program. Transfer of credit is limited to 12 semester units of doctoral-level work, subject to the following restrictions:

- The transfer credits must be pertinent to the work of the DBA program.
- All transfer credit must be a B (3.00 in a 4.00 grading system) or better (B- is not acceptable) and must be completed in a doctoral program at a regionally accredited institution or comparable foreign institution.
- Graduate credit will not be allowed for correspondence or extension work.
- Any transfer units completed after admission to the DBA program must be approved by the director.

Requirements for the Doctor of Business Administration

To be awarded the degree, students must successfully complete a minimum of 60 semester units beyond the preparatory graduate courses listed above. Included are 12 semester units of foundation courses, 28 semester units of business core courses, 8 semester units of electives and a minimum of 12 units of dissertation research. Although research papers, reports and examinations may be required in doctoral seminars, the major assessment points in the DBA program are the qualifying examination, taken after the foundation curriculum is completed, and the dissertation research. Students must receive a passing score on the qualifying examination and successfully complete all required courses before they are allowed to present a dissertation proposal and officially advance to candidacy. To fulfill the degree requirements, the student's dissertation must be completed and defended successfully within seven years of entry into the program.

Foundation Curriculum — 12 Units

DBA 800	Doctoral Wtiting and Research Methods
DBA 801	Quantitative Research and Analysis
DBA 802	Qualitative Research and Analysis

Qualifying Examination

After the foundation curriculum course work is completed, a qualifying examination is required. This integrative examination will test the student's mastery of the skills and disciplines of doctoral-level research methods and analysis.

Business Core Curriculum — 28 Units

DBA 803	Economic Theory and Policy
DBA 804	Management and Organizational Theory
DBA 806	Operations and Technology Systems.
DBA 807	Business, Government, and Society
DBA 820	Corporate Finance
DBA 821	Marketing Management
DBA 822	Strategy and International Business

Electives — 8 Units

Students must choose two of the following DBA seminars from business areas closely related to their dissertation research topics, in consultation with the DBA director.

DBA 830	Financial Theory and Application
DBA 852	Information Technology Management
DBA 853	Management of Innovation and Technology
DBA 862	Project and Systems Management
DBA 871	Buyer Behavior
DBA 891A-ZZ	Special Topics in Business Administration
DBA 895	Directed Study
DBA 897	Independent Study

Dissertation Research — Minimum Of 12 Units

Students may register for DBA 899 Dissertation Research only after having first completed all required doctoral seminars and having passed the qualifying examination. Successful completion of the dissertation is the final step in the program.

For the most up-to-date program information and course listings, visit www.ggu.edu.

Master of Science in Finance

The master of science degree in finance is a specialized, technical program that provides in-depth exposure to the principles and practices of corporate finance and investment management. It is a primary objective of this program to ensure that, by the time students graduate, they will have acquired the specialized skills and knowledge that they will need to add immediate value to their organizations in their roles as financial managers or investment advisers. This degree is intended for students who have made a professional commitment to this key business discipline and who are interested in equipping themselves with the most comprehensive array of analytical tools and techniques. The MS in finance does not attempt to provide the broad overview of business that is typical of an MBA; instead, it focuses with great intensity on the specific areas of compelling interest to financial managers, security analysts, corporate bankers, and portfolio managers.

The four-course foundation of the MS finance emphasizes practical skills essential for success in this field. It's a challenging beginning to the course of study (though it may be possible to waive some or all of these courses on the basis of equivalent undergraduate work), but it prepares students for the sophisticated analysis that this degree and this professional discipline demand.

The five course (15 unit) core of the MS finance degree emphasizes critical fields of knowledge that are required of all financial professionals. Three courses in corporate finance, investments and capital markets represent the conceptual foundations of the discipline, the "three legs of the stool." Two courses in financial analysis and financial modeling build on and strengthen the student's background in accounting and computer applications, equipping him/her with the tools he/she will need to pursue the more advanced and specialized studies in the concentration.

The 18-unit concentration allows students to choose a general concentration in order to maximize the flexibility of their program or a more targeted concentration in corporate finance or investment management.

Student Learning Outcomes

Graduates of the MS finance program will have the knowledge and skills to:

- Explain the role markets and institutions play in security valuation.
- Identify, evaluate, explain, and the financial decisions of corporations.
- Engage in research and evaluate if investment and financial policies maximize firm value.
- Evaluate risk and devise risk management strategies.
- Understand the trade-off between risk and return.
- Model financial problems to facilitate decision making.
- Become proficient analyzing financial statements.
- Apply appropriate principles of valuation to major financial assets and securities.

Requirements for the Master of Science in Finance

The MS finance requires completion of 12 units in the foundation program and in 33 units of advanced program coursework, with a cumulative grade-point average of 3.00 or better in courses taken at Golden Gate University. Courses carry three semester units of credit unless otherwise noted. All course prerequisites must be satisfied prior to enrolling in a given course; prerequisites are indicated in the chapter on course descriptions in this catalog or at www.ggu.edu/info. Individual foundation program courses may be waived if the student has previously completed comparable courses at a regionally accredited college or university. Students may be admitted to advanced program courses before completion of the entire foundation program, but must complete the foundation program by the time that 12 units have been earned in the advanced program.

Computer Proficiency Requirement

Applicants are expected to demonstrate a working familiarity and skill with computers and software applications appropriate for graduate studies. This includes knowledge of word processing, spreadsheet analysis, visual presentation software and network access capabilities. Faculty may require additional preparation for those students who have not achieved the needed proficiency.

Math Proficiency Requirement

Students admitted to this program are expected to possess a level of mathematical skill at least equivalent to college algebra (MATH 30). Students may meet this requirement by satisfying one of the screening criteria listed under the heading "Proficiency in Mathematics, English and Computer Skills Required for Certain Master's Degrees" on p. 120.

Foundation Program — 12 units

ACCTG 201	Accounting for Managers
ECON 202	Economics for Managers
FI 203	Financial Analysis for Managers
MATH 240	Data Analysis for Managers

Advanced Program — 33 Units

Core Courses — 15 units

ECON 380	Financial Markets and Institutions
FI 300	Corporate Finance
FI 305	Financial Statement Analysis
FI 307	Financial Modeling
FI 340	Investments

Concentration — 18 units

Students choose one of the following areas of concentration for 18 units:

General Finance Concentration — 18 units

The general concentration permits students to choose from among the full array of finance and economics course offerings. Students whose career objectives inspire them to a broad sampling of the various specializations of the field, as well as those who are not yet ready to declare a specific career focus, will find the flexibility of this concentration attractive.

Electives — 18 units

Take six courses (18 units) of 300- or 400-level FI/ECON prefix courses.

We recommend that students who may be interested in careers in corporate finance select their electives from among the following courses:

ECON 340	International Trade and Finance
FI 308	Management Control Systems
FI 312	Capital Budgeting and Long-term Financing
FI 314	Working Capital Management
FI 317	Mergers and Acquisitions
FI 318	Venture Capital
FI 320	Financial Strategy and Value Creation
FI 343	International Corporate Finance
FI 346	Derivative Markets
FI 360	Behavioral Finance
FI 382	Management of Banks and Financial Holding Companies
FI 428	Business Valuation

We recommend that students who may be interested in careers in investments select their electives from among the following courses:

ECON 340	International Trade and Finance
FI 344	Fundamental Analysis of Securities
FI 346	Derivative Markets
FI 347	Financial Engineering and Risk Management
FI 350	Portfolio Management
FI 352	Technical Analysis of Securities
FI 354	Wyckoff Method I
FI 355	Wyckoff Method II
FI 358	Technical Market Analysis Strategies
FI 360	Behavioral Finance
FI 460	Real Estate
FI 463	Real Estate Finance and Investment

Corporate Finance Concentration — 18 units

The range of electives associated with the corporate finance concentration provides an opportunity for students to add a final, specialized emphasis to their program. In the 12 units of required courses for the corporate finance concentration, students develop the skills essential for careers in financial management, from financial analyst to CFO. These courses examine the tools and techniques of managing short-term assets and liabilities, fixed assets and capital investments, and long-term financing. In addition, courses in international finance and in financial strategy provide a high-level management perspective on the relationship between financial decisions, both domestic and global, and value creation. A list of recommended finance electives that corresponds to the particular demands of corporate finance careers is suggested, but students are free to select other finance or economics courses if desired.

Required Courses — 12 units

FI 312	Capital Budgeting and Long-term Financing
FI 314	Working Capital Management
FI 320	Financial Strategy
FI 343	International Corporate Finance

Electives — 6 units

Take two courses (6 units) of 300- or 400-level FI/ECON prefix courses.

We recommend that students choose from the following courses:

ECON 340	International Trade and Finance
FI 308	Management Control Systems
FI 317	Mergers and Acquisitions
FI 318	Venture Capital
FI 346	Derivative Markets
FI 360	Behavioral Finance
FI 382	Management of Banks and Financial Holding Companies
FI 428	Business Valuation

Investment Management Concentration — 18 units

The range of electives associated with the investment management concentration provides an opportunity for students to add a final, specialized emphasis to their program. The nine units of required coursework for the investment management concentration are appropriate for students who are planning careers as security analysts, portfolio managers and investment advisors. Building on the principles students acquire in the core investments course, work in portfolio management and derivatives exposes students to the most advanced technologies of the field. As students begin to refine their approach to security valuation, they can choose between technical market analysis and fundamental analysis. A list of recommended finance electives that corresponds to the particular demands of investment management careers is suggested, but students are free to select other finance or economics courses if they wish.

Required Courses — 9 units

FI 346	Derivative Markets
FI 350	Portfolio Management

One of the following:

FI 344	Fundamental Analysis of Securities or
FI 352	Technical Analysis of Securities

Electives — 9 units

Take three courses (9 units) of 300- or 400-level FI/ECON prefix courses. We recommend that students choose from the following courses:

ECON 340	International Trade and Finance
FI 344	Fundamental Analysis of Securities
FI 347	Financial Engineering and Risk Management
FI 352	Technical Analysis of Securities
FI 354	Wyckoff Method I
FI 355	Wyckoff Method II
FI 358	Technical Market Analysis Strategies
FI 360	Behavioral Finance
FI 463	Real Estate Finance and Investment

For the most up-to-date program information and course listings, visit www.ggu.edu.

State of California
Department of Consumer Affairs

Attachment 3

California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

M e m o r a n d u m

AEC Agenda Item IV.
April 15, 2011

To : AEC Members

Date : April 6, 2011

Telephone : (916) 561-4339
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From : Jenny Sheldon, Coordinator
Licensing Division

Subject : Information on College and University Course Offerings in the Subject Area of Cultural Awareness

At the February 2011 Accounting Education Committee (AEC) meeting, members discussed the subcommittee's proposal for the 20 units of accounting study required for CPA licensure beginning January 1, 2014. One element of the proposal was to allow, under the subject area of "other academic work relevant to accounting and business," a maximum of three units in the area of language.

Members agreed with the subcommittee's recommendation to include language in the definition of "other academic work relevant to accounting and business" but suggested that coursework in cultural awareness may be equally important due to the continued globalization of the profession. Members came to a general agreement that cultural awareness is vital to business interactions and therefore, the proposal should be amended to include a maximum of three units in language or cultural or ethnic studies.

The purpose of this memorandum is to provide members with requested information regarding the cultural and ethnic course offerings at colleges and universities. Staff reviewed the department and course descriptions in the area of cultural studies at the following five colleges: California State Polytechnic University, Pomona; California State University, San Bernardino; University of Southern California; University of California, Berkeley; and Taft College (a small community college near Bakersfield).

Staff began by reviewing the college and university catalogs to identify academic departments and programs with subject area descriptions containing aspects of cultural awareness and found an emphasis in departments such as Sociology, Foreign Language, Ethnic Studies, International Relations, Gender Studies, and Religious Studies. A summary of the departmental descriptions from each college or university are listed in **Attachment 1**.

Staff then refocused the research to identify upper division courses with the words "cultural" or "ethnic" in the course title regardless of the department in which the course was offered and found courses in departments such as Anthropology, Art,

Art History, Comparative Literature, Geography, Kinesiology, and Psychology. The course examples provided in **Attachment 2** are not separated by college or university as the findings were quite similar and would be duplicative.

Based on members' discussion at the February 2011 meeting, staff understood that the coursework should provide students with an understanding of the current culture of a population or geographical area and not necessarily the psychological theory behind that culture. In reviewing the sampling of course descriptions listed in **Attachment 2** it appears that even though "culture" or "cultural" appears in the course title or description the content may not meet members' intention.

Keeping in mind the California Board of Accountancy's transcript review process, in which staff look for specified departments or key terms in a course title to determine its acceptability, members may wish to consider how the regulatory language should be crafted. For example, the regulatory language can be as simple as stating three units in cultural or ethnic studies. In this case any course with "culture", "cultural" or "ethnic" in the title would be acceptable, and quite possibly go well beyond the scope of members' original intentions. Alternatively, the regulatory language could designate the acceptable academic departments such as Ethnic or Gender studies where the three units may be completed rather than use the blanket terms of cultural or ethnic studies. There is validity in both options with the main difference being the breadth of course options.

Based on members' discussions and agreements staff will incorporate the requirement into the draft regulatory language.

Academic Departments with a Focus on Cultural Studies

California Polytechnic University, Pomona

Ethnic and Women's Studies Department
The Ethnic and Women's Studies Department promotes interdisciplinary study, research, learning, and teaching about the many groups of people in society who are socially and/or self identified through the constructs of ethnicity, culture, class, race, religion, nationality, affectional/sexual orientation and gender. The department gives central consideration to topics of advocacy, aesthetic expression, culture, diversity, history, identity, ideology, power, public policy, social organization, stratification, and worldview, and to the processes by which students can become personally and professionally engaged with them.

Understanding the intersections, practice and effects of class, ethnicity, gender, nationality, race, religion, and sex is imperative for learning to live in a modern, multicultural, diversified society. The department prepares students to manage, nurture and shape such a society, through critical understanding, leadership and responsible action.

Sociology Department
Sociology is concerned with the study of human societies and as such touches on most spheres of human behavior. At Cal Poly, Sociology majors study a variety of subject areas including criminology and juvenile delinquency, the family and religious and political institutions, ethnic relations and minority communities, social organization and stratification, population dynamics and gerontology. The Sociology major is designed to provide a substantial foundation in theoretical and methodological applications to the above content areas. In addition to a solid introduction to these areas, students receive specific training in survey research and statistical analysis, and in the many practical applications of sociological theory.

California State University, San Bernardino

Sociology Department
The Department of Sociology provides a rigorous and academically challenging program of study that allows students to develop intellectually, socially, and professionally. We offer courses that analyze society from broad institutional and global perspectives as well as courses that examine individuals and groups as they interact with others in the course of their daily lives. Also, our courses prepare students to value and understand the research process and how research-based knowledge can be applied to help improve the quality of people's lives. The department of sociology offers several programs to train students to pursue graduate studies in the social sciences and/or encourage students to apply their skills in social organizations. We also support the women' studies program within the College Social and Behavioral Sciences.

University of Southern California

East Asian Languages and Cultures

East Asian Languages and Cultures offers undergraduate, master's and doctoral programs in Chinese, Japanese and Korean studies, and a progressive degree in East Asian Languages and Cultures. The department fosters original approaches in East Asian studies. With an emphasis on interdisciplinary and innovative research, the program provides students with systematic training in East Asian languages, literatures and cultures. The faculty is committed to intra-regional and interdisciplinary studies of East Asia, which includes critical interaction among the cultures of China, Japan and Korea, as well as integration of modern and pre-modern studies. The department engages the arts, languages, linguistics, literatures, histories, media, religions, visual and material cultures of East Asia.

Gender Studies

The Gender Studies Program explores, across disciplines and cultures, the changing roles, functions and images of women and men from feminist perspectives. The undergraduate major focuses on the evidence and argument about what the places of women and men are in culture and what they should be.

International Relations

The School of International Relations (SIR) offers a B.A. in international relations; a B.A. in international relations (global business); a B.A. in Middle East Studies; a progressive degree in international relations; a dual M.A. in international relations/Juris Doctor offered with the USC Gould School of Law; a dual M.A. in international relations/Master of Planning and a dual M.A. in international relations/Master of Public Administration offered with the School of Policy, Planning, and Development; a Master of Public Diplomacy; and a Ph.D. in politics and international relations offered with the Political Science Department. The SIR also offers minors in global communication, international relations, international policy and management, international urban development, and Middle East studies. Programs are flexible, allowing students to gain a broad background in international studies and, at the same time, to specialize in a particular area.

Religion

The School of Religion offers undergraduate courses in biblical studies; ancient near eastern religion, east and south Asian religions, including Hinduism, Buddhism and Taoism; religions in Latin America; contemporary North American religions; the histories of Judaism, Christianity and Islam; the sociology of religion; religion and gender; and topics in religious ethics. Courses are designed to facilitate a critical and comparative understanding of religious traditions in the light of the most current scholarship.

University of California, Berkeley

Asian Studies

The undergraduate group major in Asian studies is a rigorous but flexible interdisciplinary program designed to assist students to take advantage of the rich course offerings in the Asian field campus wide in a way that is not available through

departments. Each student's program is coordinated to assure deeper knowledge of Chinese or Japanese culture and language and also a broad range of inter-area and interdisciplinary perspectives.

Celtic Studies
The program in Celtic studies is designed to give students both a broad understanding of the place of Celtic languages and cultures in the world and a firm grounding in one or more of the Celtic languages. In addition to at least three semesters of language study and the other major requirements, students will be required to organize their studies with reference to one other methodological or disciplinary area chosen from anthropology, art history, comparative literature, linguistics, history, rhetoric, Scandinavian, or another language and literature.

Chicano Studies
The Chicano studies major offers an interdisciplinary curriculum of academic study that critically examines the historical and contemporary experiences of people of Mexican descent in the context of American society and institutions. Moreover, in light of continuous immigration from Mexico, and now Central America, the Chicano studies major curriculum includes the study of particular aspects of Mexican history, culture and politics as they bear upon the Chicano community, past and present. Emphasis is given in the major to the student developing a broad knowledge of the Chicano experience. Thus, the major stresses the analysis of the interrelationships in the historical background, cultural patterns, and artistic expression of the Chicano community in order to acquire a well-rounded, in-depth understanding of the contemporary interface between Chicanos and American society.

East Asian Languages and Cultures
The Department of East Asian Languages and Cultures offers undergraduate majors in the languages and cultures of China and Japan, minors in Chinese, Japanese, Korean, and Buddhism, and honors programs, all of which introduce the vast and variegated literary, artistic, philosophical, and cultural legacies of East Asia and their transformations in modernity. The courses of study are designed to train students in the humanistic investigation of major East Asian traditions, through a curriculum that centers on the acquisition of the modern and classical forms of the languages, the informed and engaged reading of a wide variety of East Asian texts in their historical and cultural contexts, and the development of effective writing skills and critical thinking.

Ethnic Studies
The group major in ethnic studies provides a core curriculum designed to develop a comparative and multidisciplinary understanding of the experiences and communities of African Americans, Asian Americans, Chicanos, and Native Americans. Students majoring in ethnic studies study the history, culture, politics, and sociology of Third World communities in the United States within the general context of American society and institutions. Thus, they pursue knowledge vital for a critical understanding of contemporary society and for social changes to improve the lives and communities of racial minorities. Ethnic studies majors also prepare themselves for advanced graduate study in either academic or professional fields.

Gender and Women's Studies
The Department of Gender and Women's Studies offers interdisciplinary perspectives on the formation of gender and its intersections with other relations of power, such as sexuality, race, class, nationality, religion, and age. Questions are addressed within the context of a transnational world and from perspectives as diverse as history, sociology, literary and cultural studies, postcolonial theory, science, new technology, and art.

Middle Eastern Studies
Since 1981, the interdisciplinary major in Middle Eastern Studies (MES) has provided Berkeley students with the opportunity to study a region of great historical and cultural importance whose political, economic, and social development is closely linked to that of our own society. The MES major covers the Arab world, Turkey, Iran, and Israel, intertwining history and culture, geography and ecology, politics and economics, with an emphasis on the modern and contemporary Middle East.

Religious Studies
The religious studies major provides opportunities for securing a broad background in the liberal arts while at the same time allowing for a focus on a thematic concern or a particular religious tradition. It views religion from a global perspective and combines aspects of the humanities and the social sciences. The major is open to anyone interested in the symbolic and mythic dimensions of world cultures, the ethical aspects of human societies, and existential issues. It is not restricted to those who have a religious background or are pursuing a religious vocation. Members of the major will be challenged to view religion multiculturally and from critical as well as appreciative perspectives.

Taft College

Arts and Humanities
These courses emphasize the study of cultural activities and artistic expressions of human beings. Students will develop an awareness of the ways in which people throughout the ages and in different cultures have responded to themselves and the world around them in artistic and cultural creation. Students will develop aesthetic understanding and an ability to make value judgments.

Social and Behavioral Sciences
These courses allow students to gain a basic knowledge of the cultural and social organizations in which they exist as well as the behavior and social organizations of other human societies. Students will develop an understanding of the perspectives and methods of the social and behavioral sciences.

Sampling of Courses with Culture/Cultural in the Course Title

Anthropology 397: Cultural Resource Management
Philosophical and practical aspects of cultural resource management. History and current status of laws and procedures affecting the protection, evaluation, and management of prehistoric, historic, ethnographic, and other cultural resources, with particular emphasis on California.

Anthropology 470: Globalization and Culture
An examination and evaluation of the various theories that have been proposed to explain societal change using actual case study materials.

Anthropology 330: Cross-Cultural Child-Rearing Practices
Crosscultural examination of child-rearing practices from the perspective of major anthropological theories of personality formation and its relationship with culture.

Art 496: Social and Cultural Frameworks
A study of the historical and contemporary contexts for art and how they relate to current art education methods and curriculum. Issues of diversity, ethnicity, gender and environment will be included.

Art History 477: Studies in Visual and Material Culture
In-depth exploration of selected topics in visual and material culture.

College of Arts and Letters 482: International Destination and the United States: Cross-Cultural Analysis
Examination of critical areas of U.S. and international cultures that provide insights and understanding of the comparative differences of these two civilizations; historical and contemporary differences.

Comparative Literature 303: Globalization: Culture, Change, Resistance
Cultural dimensions of issues in globalization: migration, diaspora, terrorism, communications, climate change, collectives, production and technology, money and exchange.

Geography 310: Cultural Geography
An introduction to the breadth, depth and methods of cultural geography through an examination of three themes: human-environment relationships; landscape; and place. The three themes are explored through the scholarship of selected distinguished cultural geographers.

Geography 1520: Cultural Geography
This is a study of the basic cultural elements of geography that places special emphasis on population, settlement pattern, land use, cultural worlds and their patterns of distribution.

Kinesiology: 450 Socio-Cultural Perspectives of Physical Activity
Contemporary physical activity, sport, physical education, and exercise are investigated as they shape American culture. Emphasizes theoretical and applied approaches to addressing such important issues as race, gender, sexuality, disability, social class and their relationship to sport and physical activity.

Psychology 325: Multicultural Psychology
Psychological theory and research applied to multicultural issues, primarily within the United States. Theory and research from Psychology, Anthropology, Sociology, Ethnic and Gender Studies, Political Science, U.S. History, and Communication. Community responses to contemporary issues.

State of California
Department of Consumer Affairs

Attachment 4

California Board of Accountancy
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Sacramento, CA 95815-3832

M e m o r a n d u m

AEC Agenda Item V.
April 15, 2011

To : AEC Members

Date : April 11, 2011

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From : Dominic Franzella, Manager
Licensing Division

Subject : Consideration of Draft Regulatory Language to Clarify the 20 Units of Accounting Study Required for CPA Licensure Beginning January 1, 2014

At the February 2011 Accounting Education Committee (AEC) meeting, members considered a recommendation for defining the 20 units of accounting study developed by the subcommittee of Professors Ruben Davila, AEC Chair, and Michael Moore, AEC member. The subcommittee proposed the following:

- Require that the 20 units of accounting study be completed at an upper division level or higher.
- Require a minimum of six semester units be completed in accounting subjects as defined by CBA Regulations Section 9.2(b).
- Allow for a maximum of 14 semester units to be completed in business-related subjects (as defined by CBA Regulations Section 9.2(c)) or other academic work relevant to accounting or business.
- Define the term “other academic work relevant to accounting or business” by establishing four broad educational areas as follows: Skills-based, Language, Industry-based, and Knowledge-based.
- Establish a maximum number of allowable semester units to be applied to Skills-based (six), Language (three), and Knowledge-based (six).
- Allow for a Master’s Degree in Accounting or Taxation to qualify as having met the 20 units of accounting study.

As a whole, the AEC agreed with the majority of the subcommittee’s proposal, with a minor expansion of the Language category in the maximum 14 units of “other academic coursework relevant to accounting and business.” The AEC suggested

that this area also include those subjects that focus on cultural awareness and ethnic studies. (See **Agenda Item IV**.)

At the request of the subcommittee, staff prepared draft regulatory language for the proposal (**Attachment #1**). The area of the regulations that took the most effort to craft, and on which the AEC has focused the majority of its discussions, was defining the term "other academic coursework relevant to accounting and business." (See **Attachment #1**, subsection (c)(3).) The language developed for the term "other academic coursework relevant to accounting and business" focused primarily on the topical matter applicants were exposed to when completing courses in the various broad educational areas (Skills-based, Language, Industry-based, and Knowledge-based).

Per the subcommittee's direction, staff prepared the draft language based on the following:

Skills-Based

- Skills-based courses would be those courses that increase students' oral/verbal, written, and presentations skills, as well as increase students' ability to gather, critically analyze and assess, and reach conclusions. A maximum of six semester units to be applied toward the maximum of 14 semester units allowed under other academic coursework relevant to accounting and business.

Language

- Allow for applicants to receive units in foreign languages, including sign language, with a maximum of three semester units to be applied toward the maximum of 14 semester units allowed under other academic coursework relevant to accounting and business.

Industry-Based

- Industry-based courses would be courses that provide students with practical, real-world information on the business, economic, and financial market within which a particular industry operates. Given the close nexus that this educational area has with business applications, no unit limitation was placed on the maximum of 14 semester units allowed under other academic coursework relevant to accounting and business.

Knowledge-Based

- Staff did not develop a definition for this as part of the draft language provided at the February 2011 meeting. Members further discussed how best to define this educational area at the February meeting.

Staff informed the members that for courses to qualify under these broad educational areas, the course title would need to include terms such as those provided for in the definition. For example, a Skill-based course would need to have terms such as oral/verbal, presentation, writing, gather, analyze and assess, and conclusion. Similarly, an Industry-based course would need to have the term "industry" in the title.

At the request of AEC Chair Professor Davila, staff pulled a sample of recently approved licensees to test the subcommittee's proposal. Staff only pulled those files for licensees approved under Pathway 2 (baccalaureate degree or higher, with a minimum of 150-semester units).

Staff found many licensees approved under existing Pathway 2 requirements would not be approved under the proposal. The main deficiency stemmed from applicants having insufficient upper division accounting units – even those that graduated with a Bachelor's Degree with an emphasis in accounting. Overall, staff believe this issue will be resolved over time as students and institutions become aware of this requirement and adjust their schedules/course offerings. Staff did note that many applicants had significant business-related courses that qualified under the maximum allowable 14 units in business-related or "other academic coursework relevant to accounting and business."

As for applying the proposed definition of "other academic course work relevant to accounting and business," (specifically, the skills-based, language, industry-based, and knowledge-based), staff had limited success in identifying many course titles that fit the proposed definitions. Staff identified some language/cultural courses and skills-based courses such as communications. No courses were identified under the present industry-based definition.

If the AEC still wishes to use these broad educational areas to further define the term "other academic coursework relevant to accounting and business," the definitions for industry-based and knowledge-based will need further clarification. Specifically, the AEC will need to provide key words or terms that will have a high probability of being included in course titles that appear on transcripts. Without this increased clarification, it is unlikely that applicants will have a clear understanding regarding courses that qualify or that staff will be able to identify courses for these educational areas.

Although this was a limited sampling, staff is concerned that the present descriptions used to define the term "other academic coursework relevant to accounting and business" will not provide the needed flexibility the AEC hopes to achieve. As staff understand it, the AEC would like to create some broad areas to incorporate education earned outside the accounting and business field.

To achieve the AEC's aspirations, it may be prudent to explore another alternative to defining the term "other academic course work relevant to accounting and business." Specifically, members may want to reconsider a portion of a prior

definition discussed in September 2010 that relied more on the subject area and course title rather than on the knowledge, skills, and abilities students gain. This approach would incorporate use of subject areas such as English, Journalism, Communications, Engineering, etc., but with a cap on the amount of units that may be applied. This approach may incorporate most, if not all, of the courses that would make up the skills-based and industry-based categories presently being considered by the AEC.

In considering this shift, staff have provided two options for members' consideration. One option would allow for all 14 units to come from a combination of any of the subjects, but allow for no more than three units to come from one single subject. Another option would be to allow for only nine (or some other number) to come from a combination of any of the subjects, while still placing a three unit cap from one single subject.

This new alternative potentially addresses the various ideas and recommendations made by the members during the course of the meetings. Additionally, some added benefits of using one of the above options are that it will be easy for all stakeholders to clearly recognize units that count, and for staff to accurately identify particular courses.

Finally, by using one of the two above options, staff believe it still addresses a concern raised by Ed Howard, Senior Legal Counsel for the Center for Public Interest Law. Mr. Howard originally expressed that he believed too many of the units could come from the "other academic" area, which could lead to a number of courses without any real nexus to accounting or business. One of his suggestions was to place a cap on the number of units that could apply thus minimizing this issue. The above options meld the best of both the AEC's desire to insure that sufficient offerings are available, while meeting a concern raised by Mr. Howard that a potential for overuse and limited applicability exists with defining the term "other academic course work relevant to accounting and business" solely via subject areas.

In **Attachment #2**, staff have provided draft language incorporating the two options. As noted previously, the subjects presently provided for in the draft language are those that the AEC considered back in September 2010 – specifically, Communications, Journalism, English, Biology, Medicine, Chemistry, Engineering, Architecture, and Real Estate. If members believe this list of subjects needs to be expanded, staff will need the AEC to provide that guidance as part of this meeting. Potential expansion could include courses taken in subjects such as Foreign Language (including sign language) and Cultural or Ethnic Studies.

CALIFORNIA BOARD OF ACCOUNTANCY

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Attachment #1

DRAFT REGULATORY LANGUAGE FOR THE 20 UNITS OF ACCOUNTING STUDY

Section __ Education Required Under Business and Professions Code Section 5093 to Apply for Certified Public Accountant License.

(a) An applicant applying for CPA licensure after December 31, 2013, in addition to meeting the 24 semester units of accounting described in Section 9.2(b) and the 24 semester units of business-related subjects described in Section 9.2(c), shall, to the satisfaction of the Board, provide documentation to the completion of an additional 20 semester units of accounting study as described in Section __ and 10 semester units of ethics study as described in Section __.

(b) Satisfactory evidence as to educational qualifications shall take the form of certified transcripts of the applicant's college record, mailed directly to the Board from the educational institution; however, in unusual circumstances the Board may accept such other evidence as it deems appropriate and reasonably conclusive. For foreign education, in addition to certified transcripts of the applicant's college record, satisfactory evidence usually takes the form of an evaluation of educational credentials by a credentials evaluation service approved by the Board pursuant to Section 9.1.

(c) For purposes of this section, one quarter unit is equivalent to two-thirds of one semester unit.

Section __ Accounting Study Required Under Business and Professions Code Section 5094.

(a) In order for an applicant to satisfy the accounting study requirement, he/she must meet the requirements described in either subsection (b) or (c).

(b) Documentation to the satisfaction of the Board conferral of a Master's Degree in Accounting or Master's Degree in Taxation.

(c) Completion of 20 semester units at a college or university level of upper division or higher as described below.

(1) A minimum of six semester units shall be completed in accounting subjects as described in Section 9.2(b).

(2) A maximum of 14 semester units may be applied in business-related subjects as described in Section 9.2(c) or in other academic work relevant to accounting and business as described in subsection (3) below.

(3) Other academic work relevant to accounting and business shall provide an applicant with skills and knowledge enhancing his/her ability to practice public accounting and may include the following:

(A) A maximum of six semester units in courses that increase an applicant's oral/verbal, written, and presentations skills, as well as increase his/her ability to gather, critically analyze and assess, and reach conclusions.

(B) A maximum of three semester units in courses in foreign language, to include sign language.

(C) Courses that provide applicants with information on the business, economic, and/or financial market within which a particular industry operates.

(D) *Knowledge based*

(4) A maximum of four semester units may be applied in internships or independent study.

CALIFORNIA BOARD OF ACCOUNTANCY

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Attachment #2

DRAFT REGULATORY LANGUAGE FOR THE 20 UNITS OF ACCOUNTING STUDY

Section __ Education Required Under Business and Professions Code Section 5093 to Apply for Certified Public Accountant License.

(a) An applicant applying for CPA licensure after December 31, 2013, in addition to meeting the 24 semester units of accounting described in Section 9.2(b) and the 24 semester units of business-related subjects described in Section 9.2(c), shall, to the satisfaction of the Board, provide documentation to the completion of an additional 20 semester units of accounting study as described in Section __ and 10 semester units of ethics study as described in Section __.

(b) Satisfactory evidence as to educational qualifications shall take the form of certified transcripts of the applicant's college record, mailed directly to the Board from the educational institution; however, in unusual circumstances the Board may accept such other evidence as it deems appropriate and reasonably conclusive. For foreign education, in addition to certified transcripts of the applicant's college record, satisfactory evidence usually takes the form of an evaluation of educational credentials by a credentials evaluation service approved by the Board pursuant to Section 9.1.

(c) For purposes of this section, one quarter unit is equivalent to two-thirds of one semester unit.

Option #1

Section __ Accounting Study Required Under Business and Professions Code Section 5094.

(a) In order for an applicant to satisfy the accounting study requirement, he/she must meet the requirements described in either subsection (b) or (c).

(b) Documentation to the satisfaction of the Board conferral of a Master's Degree in Accounting or Master's Degree in Taxation.

(c) Completion of 20 semester units at a college or university level of upper division or higher as described below.

(1) A minimum of six semester units shall be completed in accounting subjects as described in Section 9.2(b).

(2) A maximum of 14 semester units may be applied in business-related subjects as described in Section 9.2(c) or in other academic work relevant to accounting and business as described in subsection (3) below.

(3) Other academic work relevant to accounting and business shall provide an applicant with skills and knowledge enhancing his/her ability to practice public accounting and may include the following:

(A) Courses completed in the following subjects: Communications, Journalism, English, Biology, Medicine, Chemistry, Engineering, Architecture, and Real Estate. No more than three semester units can be applied from one single subject area.

(4) A maximum of four semester units may be applied in internships or independent study.

Option #2

Section __ Accounting Study Required Under Business and Professions Code Section 5094.

(a) In order for an applicant to satisfy the accounting study requirement, he/she must meet the requirements described in either subsection (b) or (c).

(b) Documentation to the satisfaction of the Board conferral of a Master's Degree in Accounting or Master's Degree in Taxation.

(c) Completion of 20 semester units at a college or university level of upper division or higher as described below.

(1) A minimum of six semester units shall be completed in accounting subjects as described in Section 9.2(b).

(2) A maximum of 14 semester units may be applied in business-related subjects as described in Section 9.2(c).

(3) A maximum of nine semester units may be applied from other academic work relevant to accounting and business that provide an applicant with skills and knowledge enhancing his/her ability to practice public accounting and may include the following:

(A) Courses completed in the following subjects: Communications, Journalism, English, Biology, Medicine, Chemistry, Engineering, Architecture, and Real Estate. No more than three semester units can be applied from one single subject area.

(4) A maximum of four semester units may be applied in internships or independent study.