

Master of Science in Accountancy

Ranked #2 out of the CSU system in online business programs by U.S. News and World Report

Delivering Successful
Accounting Knowledge
and Skills to Advance
Your Career



About Our MSA Program

Sacramento State's Online Master of Science in Accountancy (MSA) Program provides an advanced understanding of the accounting field which is changing at an accelerated rate. Students are exposed to the most recent developments in multiple areas within the accounting field including Financial, Managerial, Auditing, International Accounting, and Accounting Information Systems.

Program Structure

The MSA program uses a combination of on-line course materials, streaming video and instant messaging to deliver a completely web-based degree. The distance education delivery mode used by the MSA program at Sacramento State vastly increases the flexibility by which students can complete their degree online with highly engaged instructions and interactions. All the courses are offered on a year-round schedule in an accelerated format and the entire program can be completed in 18 months.

“U.S. News and World Report has ranked Sacramento State's online Master of Science in Accountancy (MSA) program 75th in the nation out of 236 similar programs. It's also ranked second among the 23 California State University campuses.”

Program Highlights

- Ranked 6th by Accounting Degree Review
- Endorsed by accounting leadership and local firms
- All courses offered online—no campus time required
- Each class is six weeks in length, meeting once a week online
- Stimulating networking environment
- Classes are asynchronous
- Can be completed in 18 months
- Nationally recognized faculty and fellow students interact virtually
- Fully accredited by the AACSB International



MSA Prerequisites and Foundation Courses

Prerequisites

Prior to enrolling in the Foundation Courses, students should be proficient in mathematics, statistics, and computer usage. The faculty will assume that all master's students have these proficiencies. These skills may be attained through prior course work, review classes, or experience. These proficiency courses will not count as credit towards Program Requirements.

- 1. Statistics:** introductory course work in probability and statistics.
- 2. Mathematics:** one semester of calculus is preferred.
- 3. Computer Usage:** ability to use common personal computing hardware and software, particularly word processing and spreadsheet programs.



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MSA Curriculum Requirements and Program Costs

Curriculum Focus

The MSA curriculum is 100% compatible with the CPA exam. In addition to graduate-level accounting training, students are also exposed to all the exam areas in the CPA exam including:

- AUD: Auditing Attestation
- FAR: Financial Accounting and Reporting
- REG: Regulation
- BEC: Business Environment and Concepts

The MSA Program requires 30 units and is composed of two parts:

- Program Requirements (27 units)
- Culminating Experience (3 units)

1. Program Requirements (27 units)

- ACCY 250 Financial Reporting I
- ACCY 260 Financial Reporting II (Prerequisite: ACCY 250)
- ACCY 261 Cost Analysis and Control
- ACCY 262 Auditing
- ACCY 263 Governmental and Not-for-Profit Accounting
- ACCY 264 Taxation of Business Entities
- ACCY 265 Advanced Accounting Information Systems Analysis and Controls
- ACCY 266 Business Environment and Concepts
- ACCY 269 Taxation of Individuals

2. Culminating Experience (3 units)

- ACCY 501 Culminating Experience Project in Accounting and Ethics (Prerequisite: Advanced to Candidacy)

MSA Program Costs

The CBA's graduate programs are very cost-effective. As part of the California State University system, Sacramento State offers the lowest available tuition and fees for an AACSB accredited graduate program in the Sacramento region.

Courses are administered by the College of Continuing Education (CCE). Students must register for all classes through the CCE as well as paying a per-unit fee for each class. The fees for the Foundation courses are currently **\$630 per unit** paid through the CCE. The fees for the Program Requirement and Elective courses are currently **\$740 per unit** paid through the CCE. Please note that other fees such as health insurance may also be applicable.

The CSU makes every effort to keep student costs to a minimum. Fees listed in published schedules or student accounts may need to be increased when public funding is inadequate. Therefore, CSU must reserve the right, even after initial fee payments are made to increase or modify any listed fees, without notice, until the date when instruction for a particular semester or quarter has begun. All CSU listed fees should be regarded as estimates that are subject to change upon approval by the Board of Trustees.

Foundation Courses (0-7 units)

The Foundation courses provide an academic background in the various disciplines of business. All of the Business Administration graduate degree programs build upon this common background. Foundation courses should be taken after the student has attained the required entry proficiencies (prerequisites) and should be completed prior to taking Program Requirement courses. Foundation courses are nine weeks in length.

- (3) ECON 204 Business Economics
- (2) MBA 201 Accounting
- (2) MBA 203 Legal Environment of Management

The Foundation Courses ECON 204, MBA 201 and MBA 203 have lower division course equivalencies. We will accept courses from non-AACSB accredited universities as well as from Community Colleges to waive these three specific courses. The courses that are considered equivalent for waiver are as follows:

- ECON 204 Business Economics can be waived by taking both a Microeconomics and a Macroeconomics course.
- MBA 201 Accounting can be waived by taking a Financial Accounting course.
- MBA 203 Legal Environment of Management can be waived by taking a Business Law or Legal Environment of Business course. It must be taken at a college within the USA

After admission, a graduate student may request a challenge for waiver of a College of Business Administration foundation course via a Foundation Course Waiver Form if at least one of the following conditions is met:

- The student has taken an equivalent course within 7 years of admission, with a minimum individual foundation course GPA of 2.0 and cumulative foundation course GPA of 3.0. Foundation course waivers will be determined automatically at admission for students who meet the criteria above.
- The student has achieved appropriate professional or academic qualification(s).
- The student has appropriate professional work experience.

The appropriate Faculty Director evaluates and decides whether to grant the foundation course waiver based on professional or academic qualifications or professional work experience.

MSA Admission Information and Criteria

Minimum Academic Qualifications

1. Undergraduate degree from an accredited institution with a 2.50 overall GPA (Title V requirement)

2. Standardized test: GMAT or GRE

- A minimum percentile of 30% for overall, verbal, and quantitative scores is required from those with less than 5 years of professional work experience
- Test scores are considered valid for 5 years from the test date
- Test requirement may be waived for those who meet one or more of the following:
 - Hold a graduate degree from an accredited institution
 - Are currently a student in a doctoral program at an accredited institution
 - Earned an undergraduate business degree at Sacramento State with an overall GPA of 3.25 or better
 - Earned an undergraduate business degree at an AACSB accredited institution with an overall GPA of 3.25 or better
 - Currently licensed as a Certified Public Accountant (CPA)
 - Credentialed as a Chartered Financial Analyst (CFA)
 - Have 10 years of valid and documented professional and managerial experience

3. International students must obtain a minimum TOEFL of 550 (paper-based) or 80 (Internet-based), or an IELTS score of 6.5

Additional Information Used for Admission Decisions

- Letters of recommendation
- Personal statement addressing purpose of application
- Employment history (Resume or CV)

Note: Additional criteria to demonstrate potential success of the applicant may be considered to provide admission to the program. These include the applicant's potential contribution to learning experience in the program, maturity and motivation, ability and willingness to commit the required time and energy to the program, community service and professional activities, and support of an applicant's employment organization.

The **average GMAT** score for admitted applicants is: Total score 585

The **average GPA** for admitted applicants is: 3.2 GPA

The proof for passing the CPA exam must be evidenced by one of the following:

- Unlicensed applicants must supply a copy of their CPA exam grade report sent by the State Board of Accountancy or
- Licensed applicants must supply a copy of their CPA license.

For More Information

916-278-2895 | cbagrad@csus.edu

www.csus.edu/cba/graduate/prospectiveMSA

MSA Application Checklist

Email items listed below to: cbagrad@csus.edu (unless otherwise noted).

A To the College of Business Administration Executive and Professional Programs (EPP) Office, submit the following:

1. MS Accountancy (MSA) Program Supplemental Application
2. Mail One (1) Set of Official Transcripts from all colleges and universities (even if it was only one course)**

Section A Mailing Address:

Executive and Professional Programs
ATTN: MSA Program
College of Business Administration
CSU, Sacramento
Tahoe Hall Room 1020
6000 J Street
Sacramento, CA 95819-6088

3. Graduate Management Admission Test (GMAT) Scores or GMAT Waiver Petition on file
4. Recommendation Form Waiver
5. Two (2) Recommendation Forms
6. Current Resume
7. Student Bio and Photo Submission Form

B To the Sacramento State Office of Graduate Studies, submit the following by the Application Filing Deadline:

1. On-line CSU Graduate Application
<https://www2.calstate.edu/apply>
2. Application Fee (paid on-line when you file your application)
3. Mail One (1) Set of Official Transcripts from all colleges and universities (even if it was only one course)**

Section B Mailing Address:

Office of Graduate Studies
CSU, Sacramento
River Front Center, Room 206
CSU, Sacramento
6000 J Street
Sacramento, CA 95819-6112

**If you are a Sacramento State alumni, you need to only submit transcripts not previously submitted to the university.

If you did not attend Sacramento State in the past you will need to submit official transcripts from ALL colleges and universities that you have ever attended (even if it was only one class).



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Prospective MSA Student Frequently Asked Questions (FAQs)

Visit the Prospective MSA Frequently Asked Question section of our website, <http://www.csus.edu/cba/graduate/prospectivemsa.html> for more Frequently Asked Questions.

Does the MSA Program accommodate working professionals?

Yes, many of our students are full-time working professionals. The distance education delivery mode used by the MSA program vastly increases the flexibility by which students can complete their degree online. All of the courses are offered on a year-round schedule in an accelerated format and each course is 6 weeks in duration.

How are the online courses for the MSA Program taught?

The MSA program courses utilize a Virtual Classroom environment including a combination of online course materials, streaming video, audio, electronic bulletin boards, lecture resources with direct links to other course materials, lecture notes, full audio of lectures (asynchronous), video of portions of lectures, links to relevant materials, Chat Live office hours (synchronous), Online assessments and instant messaging to deliver a completely web-based degree.

Can I apply to the MSA program if I am an International Student?

We encourage all students to apply to the MSA program. However, international students will **not** be issued an F-1 student visa for the MSA program as it is a completely online program. You may apply but you will not be issued a student visa to come to the United States. You can complete the program from your home country. To ensure consideration, please follow the application checklist. International transcripts should be submitted at least **one month prior** to the CBA application deadlines.

Can I apply if my undergraduate degree is in a non-business field?

Yes, we encourage students of all fields to pursue our MSA Program.

Can I take individual classes without being admitted to the program?

No, all students must be admitted to the MSA Program before enrolling in classes. This includes Foundation Courses.

Can I speak to an Admissions Coordinator? How do I find out if I am qualified? The best way to contact our office with specific questions about the MSA Program and application process is to submit an email inquiry to

cbagrad@csus.edu or call **916-278-2895**. Please keep in mind that we cannot evaluate your qualifications before you apply. However, you are able to view our minimum admission criteria at the following site, <http://www.csus.edu/cba/graduate/prospectivemsa.html>. The admission advisors consider your entire application; therefore, it is impossible for us to determine your chances of admission in advance.

Can I be conditionally admitted into the program if I plan to take/retake the GMAT after the application period has ended?

We do not offer conditional admittance. You must meet the minimum academic qualifications by the deadline and receive an acceptable score to be admitted.

Does Sacramento State require applicants to have work experience before applying to the MSA degree?

Sacramento State does not require applicants to have work experience before they apply. However, learning may be enhanced for those graduate students who have real-world work experiences to apply towards course concepts. Students admitted into our MSA program have an average of 3.5 years of work experience.

Do I need to submit community college transcripts and/or transcripts from other institutions I attended, even though they are indicated on the University transcripts I graduated from?

Yes. You need to submit transcripts from **all** institutions that you have attended even if you only took one course. If you are Sacramento State alumni, you only need to submit transcripts not previously submitted to the university.

Which companies recruit Sacramento State students?

For a full list please visit our website at www.cba.csus.edu/companies. Apple Computer, Inc., California Department of General Services, California State Board of Equalization, Chevron Corporation, Deloitte & Touche LLP, FBI, Hewlett Packard, Intel Corporation, Lawrence Livermore National Laboratory, Wells Fargo, KPMG LLP, Woodbury Financial Services.

Is financial aid available?

Yes. Please be assured that your financial need does not affect admission decisions. The staff of the Financial Aid Office is committed to helping you fund your MSA education once you are admitted to the MSA Program. Various types of aid, both need-based and non-need-based are available to students who qualify for assistance. Loan applications are available through the campus Financial Aid office.

MSA Faculty

Faculty in the College of Business Administration are committed to providing the highest quality of education to our students. Their diverse backgrounds and expertise serve as a valuable resource for students who seek educational and professional advice. To learn more about the CBA faculty visit <http://www.csus.edu/cba/faculty/bios/msa/index.html>.

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