

- 5. a description of work experience
- 6. an undergraduate GPA (or last 60 units) of at least 3.0.

Admission to the graduate program in accountancy is based upon the evaluation of a student's capacity to successfully complete master's level work. Multiple criteria are used to assess an applicant's qualifications including coursework completed, grades, test scores, and a personal statement. While many applicants meet the minimum admission requirements for the university, a limited number of positions are available, and some applicants meeting minimum admission requirements may not be offered admission.

To attain classified standing at the time of admission, an applicant must have received within the last seven years a bachelor's degree with an emphasis in accounting from an Association to Advance Collegiate Schools of Business (AACSB) business school. Applicants who do not meet the requirements above may be admitted to conditionally classified standing in order to complete the following prerequisites :

Pre-M.S. in Accountancy Business Courses: The following four M.B.A. Group I courses are required of non-business majors, business majors from non-AACSB business schools, or students who graduated from an AACSB Program more than seven years ago: MBA 200, 203, 204, and 205. Some or all of Group I requirements may be waived on the basis of evaluation of previous coursework or equivalent knowledge.

Pre-M.S. in Accountancy Accounting Courses: The following six accounting courses are required of nonaccountancy majors (i.e., students without a bachelor's degree with an emphasis in accounting), accountancy majors from non-AACSB business schools, or accountancy majors who graduated from an AACSB program more than seven years ago: ACCT 4A, 4B, 120A, 120B, 132, and 162. Some or all of these courses may be waived on the basis of evaluation of previous coursework or equivalent knowledge.

Approved coursework up to a maximum of 10 units of the 30 units required for the M.S. can be taken concurrently with prerequisite courses by a student with conditionally classified standing.

To attain classified standing from conditionally classified standing, a student must complete the remaining prerequisite courses

with a minimum grade point average of 3.0 and have earned a minimum grade point average of 3.0 in all coursework taken toward the M.S. in Accountancy.

Graduate Level Writing Competence California State University, Fresno requires that students have graduate level writing abilities before being advanced to candidacy for the M.S. in Accountancy. The Graduate Writing Skills requirement for the M.S. in Accountancy program is met by passing a designated writing component from one of the four core MSA courses. Please see the program's Graduate Writing Requirement Policy for details on designating a writing component from a core MSA course and for more information.

(See also *Graduate Studies.*)

Master of Science Degree Requirements

Accountancy Major

The Master of Science requires a minimum of 30 units after the completion of the baccalaureate degree according to the criteria below. Undergraduate courses used toward fully classified status may not be used toward the master's degree.

	<i>Units</i>
Core MSA courses	16
MSA 220, 222, 224, 226	
Select MBA courses	6
Two courses from MBA Group II or III, excluding MBA 213 and MBA 215	
Approved electives	8
Culminating experience (Comprehensive Exam)	0
Total	30

GRADUATE COURSES

(See *Catalog Numbering System.*)

Master of Business Administration (MBA)

MBA 200. Managerial Economics (3)

Prerequisites: finite mathematics, admission to graduate business program or permission of director. Logic and methods of economic analysis for business decisions. Production, cost, supply; buyer behavior, consumer demand, derived demand; forecasting; market structure, pricing, negotiation; government regulation; risk, uncertainty, macroeconomic concepts.

MBA 201. Accounting and Information Systems (3)

Prerequisites: electronic spreadsheet literacy, and either admission to graduate program in business or permission of director. Concepts and terminology of financial and managerial accounting and information systems. Transaction processing systems and planning and control systems integrated with data capture, data classification, information storage and organization, information access and display/reporting.

MBA 203. Methods of Decision Sciences (3)

Prerequisites: linear functions, familiarity with PC-based microcomputing and spreadsheets, and either admission to the graduate business program or permission of director. Statistical concepts, inferential statistical methods, management science techniques. Descriptive statistics; discrete random variables; expected value decision theory; continuous distributions; sampling distributions; estimation; hypothesis testing; analysis of variance; linear regression and correlation; chi-square tests; time series analysis and forecasting; simulation. (2 seminar, 2 lab hours)

MBA 204. Global Environment of Business (3)

Prerequisite: admission to the graduate business program or permission of director. Introduction to global business environment. Cultural, economic, political, and legal systems. Advances in global trade, marketing, production, accounting, taxation, financial and payment systems. Impact of technological advances, multinational corporations, and nation-states on the performance and competitiveness of businesses. Lecture and case.

MBA 205. Production and Operations Management (3)

Prerequisites: MBA 203 or concurrently, admission to the program or permission of director. Production and operations systems; product development; process selection; facility location and design; transportation management; method analysis; job design; work measurement; planning and control; project management; inventory control; just-in-time philosophy; total quality management.

MBA 210. Leadership and Organizational Behavior (3)

A seminar that examines management functions and behavioral processes as they relate to complex problems in today's dynamic organizations. Special emphasis