GRADUATE STUDIES-
ACCOUNTING (GSA)

GSA Courses

GSA 501. Graduate Accounting Individual Research. 1-4 units
Term Typically Offered: TBD
Prerequisite: OCOB graduate standing in Accounting and formal petition with approval from the Associate Dean.

Advanced individual research in accounting topics planned and completed under the direction of a member of the college faculty. Designed to meet the needs of qualified students who wish to pursue investigations in accounting which cannot be followed effectively in regularly offered elective courses. A formal written proposal must be accepted by the Associate Dean of OCOB before work begins.

GSA 536. Taxation of Trusts, Estates, and Transfer Taxes. 4 units
Term Typically Offered: SP
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Income taxation of trusts and estates as flow-through entities; transfer taxation of gifts and estates, including generation-skipping transfers. 4 lectures.

GSA 537. State and Local Taxation. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Multi-state income and franchise taxation; property taxes; sales and use taxes; and the constitutional authority for the imposition of state taxes. 4 lectures.

GSA 538. Current Developments in Taxation. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Current developments in income taxation of individuals, trusts and estates and business entities; transfer taxation of gifts and estates; and ethics and professional responsibility in taxation. 4 lectures.

GSA 539. Clinical Tax Education Internship. 9 units
CR/NC
Term Typically Offered: W
Prerequisite: OCOB graduate standing in Specialization in Tax, MS Accounting program.

Accounting internship that allows graduate level accounting students the opportunity to apply skills and competencies to an employment opportunity. Placement in a full-time supervised work experience at a public accounting firm or in an accounting or internal audit department of a private enterprise or government agency. Credit/No Credit grading only.

GSA 540. Taxation of Corporations and Partnerships. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Comparative study of the taxation of C corporations and flow-through tax entities, including S corporations, partnerships and limited liability companies. Not open to students with credit in BUS 417. 4 lectures.

GSA 541. Advanced Financial Reporting Issues I. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Comprehensive coverage of selected advanced financial accounting and reporting topics. Topics include accounting changes and errors, leases, pensions and other post-employment benefits, income taxes, and consolidated financial statements. 4 seminars.

GSA 542. Advanced Financial Reporting Issues II. 5 units
Term Typically Offered: SP
Prerequisite: GSA 541 and OCOB graduate standing or approval from the Associate Dean.

Comprehensive coverage of selected advanced financial accounting and reporting topics. Topics include financial statement footnote and MD&A disclosures and coverage of SEC statutes, regulations and filing forms. 5 seminars.

GSA 543. Advanced Enterprise Wide Business Processes for Accounting. 4 units
Term Typically Offered: W
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Study of various transactions in order to understand the underlying business processes and information flows between various business units, in order for a transaction to occur and be properly reported, and the information determined that is critical for the information system to capture. Emphasis of role of information systems in controlling the authorization of transactions, access to information, access to assets, preparation of accounting records and reports. 3 seminars, 1 activity.

GSA 544. Applied Accounting Research and Communications. 4 units
Term Typically Offered: W
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Advanced use of authoritative accounting and auditing data bases and actual filings by public companies. Frequent writing and speaking exercises. Real world accounting and auditing issues facing public and private enterprises. In-depth coverage of federal and state regulation of securities transactions.

GSA 545. Tax Research and Administrative Procedures. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Research techniques applicable to tax issues including the communication of research results. Administrative procedures necessary for tax compliance with the various tax jurisdictions with primary emphasis on IRS practices. 2 seminars, 2 activities.
GSA 548. Advanced Individual Taxation and Tax Planning. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Advanced concepts concerning the impact of taxes on individuals. Introduction to transfer taxes imposed on individuals. Financial, estate and compensation tax planning issues. 4 seminars.

GSA 549. Advanced Taxation of Flow-Through Entities. 4 units
Term Typically Offered: SP
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Advanced and special topics related to the income tax treatment of partnerships, limited liability companies, trusts and S corporations and their owners and beneficiaries. Creation, operation, liquidation and sale of such organizations. 4 seminars.

GSA 550. Advanced Corporate Taxation. 4 units
Term Typically Offered: SP
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Advanced and special topics related to the income tax treatment of regular corporations and their shareholders. Mergers and acquisitions, tax accounting methods and periods, cross-boundary topics, and current issues. 4 seminars.

GSA 551. International Taxation. 4 units
Term Typically Offered: SP
Corequisite: BUS 417, or BUS 414 and BUS 415, and OCOB graduate standing or approval from the Associate Dean.
Fundamental tax concepts of inbound and outbound investments of U.S. taxpayers, controlled foreign corporations, Subpart F, the foreign tax credit, transfer pricing and contracting country treaties. 4 lectures.

GSA 552. Fraud Auditing and Examination. 4 units
Term Typically Offered: W
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Occupational and financial statement fraud; particular emphasis on the breakdown of corporate governance and ethics systems and developing internal control systems to prevent and detect fraudulent activities. 4 lectures.

GSA 553. International Accounting. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
International accounting, auditing, and corporate governance standards including international financial reporting standards (IFRS). 4 lectures.

GSA 554. Advanced Spreadsheet Modeling for Accounting. 4 units
Term Typically Offered: SP
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Advanced topics in electronic spreadsheets and their use in accounting and financial applications. Developing spreadsheet models for data analysis and decision making. Integrating automation tools and external data sources into spreadsheets.4 lectures.

GSA 555. Database Modeling and Analysis for Accounting. 4 units
Term Typically Offered: F
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Fundamental concepts in database analysis, design, implementation, administration, and audit including issues such as requirements specification, REA modeling, ER modeling, normalization, SQL, transaction control, database security, and query optimization. May also include topics such as data warehouses, XBRL and ebXLM. 4 lectures.

GSA 556. Financial Accounting and Valuation. 4 units
Term Typically Offered: SP
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Comprehensive coverage of approaches to the measurement of fair values that are used in accounting situations such as mergers and acquisitions, recognition of stock based compensation, and determination of impairments in the carrying amounts of long-lived assets including intangible assets and goodwill. Role of financial reporting in the valuation of securities, credit analysis, and the determination of the cost of capital. 4 lectures.

GSA 570. Selected Advanced Topics for Accounting. 1-4 units
Term Typically Offered: TBD
Prerequisite: OCOB graduate standing or approval from the Associate Dean.
Directed group study of selected topics for graduate students. Open to undergraduate and graduate students. The Schedule of Classes will list title selected. Total credit limited to 8 units. 1-4 lectures.