

MASTERS OF SCIENCE IN ACCOUNTANCY

The Master of Science in Accountancy (MSA) provides the conceptual understanding and technical competence to prepare students for a professional career in accounting. Students complete a rigorous program, specializing in either professional accountancy or information systems, that develops their: (1) technical knowledge, (2) ethical decision making, (3) communication ability, and (4) research and critical thinking skills.

The MSA is offered nights/weekends and is designed to be completed within one year. Students are admitted into a cohort (usually no more than 35 students). Cohorted-students will complete three classes per semester. Enrollment is guaranteed for every class, and the class schedule is set for the entire program. In comparison with other programs composed of part-time students, the cohort model increases retention and graduation rates among working adults. New cohorts will be admitted each fall.

WHO IS THIS PROGRAM FOR?

1. Students currently enrolled in the CSUN undergraduate BS in Accountancy program who need to comply with the 150-hour requirement for CPA licensure.
2. Students who already have an undergraduate accounting degree from another university but have not yet taken the CPA exam and need to comply with the 150-hour requirement.
3. Other students who have already completed an undergraduate degree in accounting and wish to earn a master's degree in accountancy and who wish to either work in industry or eventually enroll in a PhD program.

Students with a bachelor's degree in a field other than accountancy or business administration with a concentration in accounting are required to complete 15 units of accounting and 24 units of business prerequisites before an application to the MSA program will be considered.

STUDENT LEARNING OUTCOMES

Upon completion of the MSA, our graduates will be able to:

- *Apply discipline-specific knowledge and skills in the field of accounting.* This learning outcome includes a working knowledge of accounting for external financial reporting, managerial applications, attest and assurance, as well as an understanding of the strategic role of accounting and financial information systems in business and society.
- *Recognize and analyze ethical issues in accounting and business; select and defend a course of action.*
- *Effectively communicate complex accounting and business concepts both orally and in writing.*
- *Apply critical thinking skills when analyzing and solving structured as well as unstructured problems.*
- *Understand international accounting standards.*

- *Research professional/academic literature and databases to analyze complex accounting issues and prepare for life-long learning in the field.*

ADMISSION CRITERIA

Applicants must meet the graduate admission requirements of university as listed in the Graduate Studies, Research, and International Programs section of the CSUN catalog (<http://www.csun.edu/grip/graduatestudies/admissions.html>). In addition, applicants must meet the following departmental criteria:

1. For CSUN BS in Accountancy students / graduates
 - Overall GPA of 3.0 or higher
 - Accounting GPA of 3.0 or higher
 - GPA of 3.0 or higher in the last 60 units
2. For students / graduates from other programs / institutions
 - A bachelor's degree from an accredited college or university
 - Be in good academic standing with last college or university attended
 - Overall GPA of 3.0 or higher
 - Accounting GPA of 3.0 or higher
 - GPA of 3.0 or higher in the last 60 units
 - GMAT (or GRE) required. (The overall GMAT (or GRE) score must be in 50th percentile or higher.)
 - For applicants who earned a bachelor's degree at a school where English was not the principal language of instruction, the minimum TOEFL (Test of English as a Foreign Language) score of 79 (Internet-based)/ 213 (computer-based)/ 550 (paper-based) is required.

PREREQUISITES

1. Accounting Prerequisites (15 units: Five courses. The GPA from these courses should be at least 3.0)
 - a. Six units of Intermediate Accounting (ACCT 351 and ACCT 352 or equivalents)
 - b. Cost Accounting (ACCT 380 or equivalent)
 - c. Auditing Principles (ACCT 460 or equivalent)
 - d. Taxation (ACCT 440 or equivalent)
2. Business Prerequisites (24 units: 12 units from the following 4 courses plus 12 units from other business areas. GPA from these Business Prerequisites should be at least 3.0)
 - a. Information Systems for Business (IS 312 or equivalent)
 - b. Business Law (BLAW 280 or equivalent)
 - c. Financial Management (FIN 303 or equivalent)
 - d. Business Statistics (SOM 120 or equivalent)

REQUIREMENTS FOR THE DEGREE

To earn the M.S. in Accountancy, candidates must complete the 30 semester units coursework as described below:

CORE (REQUIRED) COURSES (18 UNITS):

These six courses provide the students with an in-depth knowledge in key areas in the field of accountancy. Each course integrates into its curriculum and pedagogy written communication skills, research skills, and critical thinking skills. Some courses also integrate analytical review, oral communication skills, as well as, ethics and professional responsibility.

Students must take all of the following six courses:

ACCT 611	ETHICS AND COMMUNICATIONS FOR ACCOUNTING PROFESSIONALS	3 UNITS
ACCT 615	CONTEMPORARY ISSUES IN ACCOUNTING	3 UNITS
ACCT 624	ADVANCED AUDITING SEMINAR	3 UNITS
ACCT 626	MANAGERIAL COST ACCOUNTING SEMINAR	3 UNITS
ACCT 628	FINANCIAL STATEMENT ANALYSIS AND VALUATION	3 UNITS
IS 630	ACCOUNTING INFORMATION SYSTEMS	3 UNITS

AREAS OF CONCENTRATION (9 UNITS)

Students may choose either one of the two concentrations (Professional Accountancy or Information Systems)

Students electing the Professional Accountancy concentration must complete at least 9 units from the following courses:

PROFESSIONAL ACCOUNTANCY CONCENTRATION (9 UNITS)

ACCT 542	INTRODUCTION TO FEDERAL TAX PROCEDURE	3 UNITS
ACCT 620	INCOME TAX CONCEPTS & THEIR BUSINESS APPLICATIONS	3 UNITS
ACCT 632	ACCOUNTING ISSUES IN SELECT INDUSTRIES	3 UNITS
ACCT 634	FORENSIC ACCOUNTING	3 UNITS
ACCT 636	ACCOUNTING FOR GOVERNMENTAL AND NON-PROFIT ENTITIES	3 UNITS
ACCT 692A-Z	SELECTED TOPICS IN ACCOUNTING	3 UNITS

Students concentrating on the Information Systems must complete at least 9 units from the following:

INFORMATION SYSTEMS CONCENTRATION (9 UNITS)

IS 655	INFORMATION SYSTEMS THEORY AND PRACTICES	3 UNITS
IS 656	INFORMATION SYSTEMS AUDIT	3 UNITS
IS 657	INFORMATION SYSTEMS GOVERNANCE AND RISK MANAGEMENT	3 UNITS
IS 692A-Z	SELECTED TOPICS IN INFORMATION SYSTEMS	3 UNITS

CULMINATING EXPERIENCE (3 UNITS)

As part of their required culminating experience, students have the option of participating in either a Graduate Thesis or a Graduate Project.

ACCT 698C	GRADUATE THESIS	3 UNITS
ACCT 698D	GRADUATE PROJECT	<u>3 UNITS</u>

TOTAL UNITS		30 UNITS
--------------------	--	-----------------

Students pursuing a Graduate Degree at CSUN must maintain a minimum 3.0 (B) average in the formal program and the cumulative grade point average. No grade below a "C" can be counted in the formal program. Any grade of "C-" or below in the formal program must be repeated after an approved course repeat form has been filed. Students will be disqualified from the program if they (a) do not receive a "C" or better on the 2nd attempt, or (b) fail to maintain a 3.0 average for the first 15 units attempted.

A student disqualified for academic reasons may apply for readmission to the program no earlier than six months following his/her disqualification. Requests for readmission will be denied unless the student can demonstrate that the reasons for the previous unsatisfactory work have been rectified and he/she shows evidence of ability to perform satisfactorily in the program. A maximum of 6 units in the formal program may be repeated at the graduate level. The repeat grade will appear on the transcript.

The Master of Science in Accountancy is designed to be completed within one year. Students, who for some reason are not able to maintain pace with their cohort, must complete requirements for the degree within 5 calendar years from the date of admission.

COURSE LIST

ACCT 542. Introduction to Federal Tax Procedure (3)

Prerequisite: ACCT 440 Taxation of Business Entities and Individuals or equivalent.

This course provides students with an introduction to the procedural aspects of dealing with the Internal Revenue Service. The course will introduce the students to, among other things, the organization of the IRS, investigative authority of the IRS, tax audits, administrative penalties, administrative appeals, tax collection, federal tax crimes, refund claims, examination of returns, ethics in the practice of tax, tax practitioner privileges, and statute of limitation and assessments. This course provides the students with the opportunity to apply the materials learned in the course through clinical exercises in the community.

ACCT 611. Ethics and Communications for Accounting Professionals (3)

Prerequisite: ENGL 205 Business Communication or equivalent. Explores ethics in the accounting profession. Emphasizes theories of ethics and their applications; the California State Board of Accountancy's rules of ethics; the AICPA's Code of Professional Conduct; implications of the Sarbanes-Oxley Act; and ethical conditions required by the Securities Exchange Commission. Through a series of cases, students develop their oral and written communication skills. Focus is on developing a functional approach to professional communication. Presents strategies for researching, organizing, analyzing, and presenting information in an accounting context.

ACCT 615. Contemporary Issues in Accounting (3)

Prerequisites: ACCT 352 and ACCT 460 or equivalents. Examines contemporary issues confronting accountants, businesses and their stakeholders. Topics such as accounting theory, basic research methodology in accounting, issues in SEC reporting, segment reporting, and issues in international accounting will be examined. This course will be offered as a graduate level class for students who pursue a professional career in accounting. Students are expected to achieve a deep understanding of selected contemporary issues in accounting, and have developed an ability to critically analyze these issues within the theoretical framework developed in the course. Students are expected to be familiar with concepts of theory development, theories of accounting policy choice, the measurement of income, and the societal use of accounting information.

ACCT 624. Advanced Auditing Seminar (3)

Prerequisites: ACCT 352 and ACCT 460 or equivalents. Auditing theory and practices; auditing standards; SEC (Securities and Exchange Commission) and stock exchange regulations; auditor's legal liability; statement trends and techniques. Concepts and principles governing independent professional services that provide assurance on the reliability and relevance of information, including financial statement information.

ACCT 626. Managerial Cost Accounting Seminar (3)

Prerequisite: ACCT 380 or equivalent. Focuses on how cost management information helps managers to make tactical and strategic decisions for profit planning and control. Emphasizes the topics of cost and management accounting that help firms compete more effectively.

ACCT 628. Financial Statement Analysis and Valuation (3)

Prerequisites: ACCT 352 and ACCT 460 or equivalents. First exposes students to a comprehensive financial statement analysis and valuation framework that integrates strategy, financial reporting, and financial analysis / valuation. Then students use this framework and tools to do fundamental financial

statement analysis. Topics include models of shareholder value, comparison of accounting and cash flow approaches to valuation, and the analysis of profitability, growth and value generation in firms.

ACCT 632. Accounting Issues in Select Industries (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. Examines financial accounting and reporting issues in select industries. The specific topics covered will depend on the industries selected for a particular semester. Regardless of specific industry, the course will contain a section addressing ethical issues in accounting for the industry.

ACCT 634. Forensic Accounting (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. Explores the conduct of fraud examinations, including a discussion of specific procedures used in forensic accounting examinations and the reasoning behind these procedures. Topics include an overview of fraud and abuse, forensic evidence, substantive procedures for cash outflow irregularities, substantive procedures for other assets irregularities, financial statement fraud, fraud examination reporting, and the role of the accountant in litigation.

ACCT 636. Accounting for Governmental and Non-Profit Entities (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. Provides comprehensive coverage of the budgeting, accounting and financial reporting for governmental and not-for-profit entities. Covers the specialized accounting, reporting and auditing requirements applicable to governmental and not-for-profit organizations, performance evaluation, and related ethical issues. Topics include the governmental accounting, fund allocation, government-wide reporting, governmental performance measures, and not-for-profit accounting.

ACCT 692A-Z. Selected Topics in Accounting (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. The exploration of a topic currently being debated by the accounting profession or the study of accountancy through alternative means (e.g., systems theory, language and communication, literature/film). Topics to be specified in the Schedule of Classes. Different topics may be taken for credit.

ACCT 698C. Graduate Thesis (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. Approval of department chair or designee. A culminating experience course in the M.S. in Accountancy program. Preparing and writing a Master's thesis under supervision of a faculty thesis advisor.

ACCT 698D. Graduate Project (3)

Prerequisites: ACCT 611, ACCT 615, and IS 630. Approval of department chair or designee. A culminating experience course in the M.S. in Accountancy program. Planning and performing a graduate level project under supervision of a faculty advisor.

IS 630. Accounting Information Systems (3)

Prerequisite: IS 312, ACCT 352, and ACCT 460, or equivalents. Provides an understanding of requirements, design, and control of major business processes / accounting cycles integrated in an enterprise system. Topics include Systems Analysis and Design methodologies and techniques for Accounting Information System development, issues in control and audit of systems fraud and abuse, and controls for systems reliability.

IS 655. Information Systems Theory and Practice (3)

Prerequisite: IS 628 or IS 630. Comprehensive coverage of current trends and management issues associated with information systems (IS) to deliver business value within organizations at local, national, and global levels. Topics include issues in information systems planning, administration,

resource management, and new information technology (IT) adoption to achieve the alignment between IT/IS and corporate functions.

IS 656. Information Systems Audit and Control (3)

Prerequisite: IS 628 or IS 630. Examines concepts, standards, and frameworks associated with IS auditing. Topics include the post-Sarbanes Oxley IS audit environment, assessment of risks and controls, computer fraud, legal and ethical issues, and audit of the systems development process. Students work through audit simulations to develop IS audit expertise

IS 657. IS Governance and Risk Management (3)

Provides an overview of information systems (IS) governance and information risk management. The course stresses the importance of the alignment of IS governance to business objectives and the role of IS in achievement of organizational strategy. Topics discussed include contemporary compliance initiatives; strategic IS decision making; IS performance assessment, control structure and accountability; IS project management; IS policy definition and enforcement; risk analysis and mitigation; and IS security management (i.e., security planning, policy, and controls). Established frameworks and standards for IS governance and control are discussed.

IS 692A-Z. Selected Topics in Information Systems (3)

Prerequisite: IS 628 or IS 630. The exploration of a topic currently being debated by the information systems profession or the study of information systems through alternative means (e.g., cognitive science, language and communication, literature/film). Topics to be specified in the Schedule of Classes. Different topics may be taken for credit.

FOR FURTHER INFORMATION

To access the university catalog, please visit <http://www.csun.edu/catalog/>. For more information regarding curriculum content, admission and the application procedure for the Graduate Program, please contact the director of the MSA at msaccountancy@csun.edu or visit the Accounting and Information Systems Department office (JH 3123) located in the College of Business & Economics building (Juniper Hall).

FREQUENTLY ASKED QUESTIONS (FAQS):

Q: Will the MSA be accredited?

A: All programs offered through California State University, Northridge are regionally accredited by the Western Association of Schools and Colleges (WASC). CSUN business programs meet the rigorous standards for specialized accreditation by the Association to Advance Collegiate Schools of Business (AACSB). December 2010, AACSB formally renewed CSUN's business accreditation. The Master of Science in Accountancy has been designed to meet AACSB accreditation standards and will be reviewed during the next site visit, scheduled in 2015.

Q: Will the program be cohort-based? If so, how often will new cohorts be admitted

A: Yes, the CSUN MSA program will use a cohort model. Cohorts are small groups of students (usually less than 35) that move through the program together in a predetermined sequence from the start of the program through fulfillment of the degree requirements and graduation. Because you'll be working with the same cohort for every class, you'll find communicating with faculty and other students in your group much easier. Cohorts provide peer support for questions you may have about important points in a lecture or advice on the best way to complete assignments.

Cohorted-students will complete three classes per semester. Enrollment is guaranteed for every class, and the class schedule is set for the entire program. In comparison with other programs composed of part-time students, the cohort model increases retention and graduation rates among working adults.

New cohorts will be admitted each fall. Resources permitting, we hope to increase the number of cohorts running simultaneously to two by Fall 2012.

Q: What is the planned schedule of course offerings?

A: The MSA is designed to be completed in one year from program inception. Courses will be offered at night and on weekends according to the following schedule (Table 1). Students register for the culminating experience (ACCT698C or ACCT698D) in the Spring and complete the project or thesis over two semesters. A “report in progress” (RP) grade is given at the end of spring semester, assuming ordinary progress toward completion. The RP grade is replaced with a final course grade upon completion of the culminating experience in the Summer.

Table 1 Course Offering Plan

Fall	Units
ACCT 611 Ethics & Communications for Accounting Professionals	3
ACCT 615 Contemporary Issues in Accounting	3
IS 630 Accounting Information Systems	3
Fall Total	9
Spring	
ACCT 624 Advanced Auditing Seminar	3
ACCT 628 Financial Statement Analysis and Valuation	3
ACCT 698C Graduate Thesis <i>or</i> ACCT 698D Graduate Project	3
Concentration Elective	3
Spring Total	12
Summer	
ACCT 626 Managerial Cost Accounting Seminar	3
Concentration Elective	3
Concentration Elective	3
Summer Total	9
Program Total	30

Q: How much will the tuition and fees be for the MSA program?

A: Under California Executive Order 1054, graduates students in state-supported professional business programs in AACSB-accredited schools are required to pay a Graduate Business Professional Fee (GBPF). This fee is in addition to the State University Fee, campus fees and non-resident tuition (if applicable). The GBPF for Fall 2011 is \$254 per unit. Assuming nine units per semester and no further CSU fee increases, the total cost per unit will be approximately \$606. Using this figure for calculation purposes, the total tuition and fees for the MSA program will be \$18,180. See Tables 2 and 3 in the appendix for more details, including an estimated tuition/fee structure for Fall 2011.

Q: Is there any special financial aid available for the MSA?

A: There are a limited number of awards available for graduate students. To apply for financial assistance in the form of state or federal grants or loans, contact the Financial Aid Office (<http://www.csun.edu/finaid/>). Teaching and Graduate Assistantships, as well as Student Fellowship Opportunities, may be available. Inquiries should be directed to Accounting and Information Systems Department Chair.

Q: If I have not met all the MSA program prerequisites, can I take them at CSUN?

A: The CSUN MSA program is primarily targeted to those who have completed an undergraduate degree in accounting. If you majored in a discipline other than accounting, you will need to take prerequisite coursework to qualify for admission. MSA Program admission requirements are listed above in the **PREREQUISITES** section of this program description.

Because the CSUN B.S. in Accountancy program is classified as "impacted" by the CSU system, we currently do *not* have the faculty resources to provide the accounting prerequisite coursework for the MSA. Until the resource picture changes, we recommend applicants with non-accounting undergraduate degrees take the prerequisite coursework at any local accredited college or university. Many take their prerequisite coursework at UCLA Extension or DeVry University. If you do take extension courses, be sure you enroll for credit.

Q: Couldn't I take the program prerequisites by enrolling in CSUN as an Unclassified Post Baccalaureate student?

A: California State University, Northridge, is *not* currently accepting applications for Unclassified Post Baccalaureate students (applicants who wish to enroll in graduate courses for professional and personal growth).

Q: What if I enroll as a non-matriculated student through CSUN's Tseng College of Extended Learning *Open University*? Is that an option for taking the necessary prerequisites courses?

A: While it is true non-matriculated students (i.e., those who have not been admitted to a degree program) can enroll in state-supported university offerings at CSUN through the Open University, course admission is on a space-available, instructor-approval basis. Registration requires a permission number for any empty seat. For the Accounting and Information Systems Department, the department chair oversees issuance of permission numbers for all upper-division undergraduate accounting courses.

As mentioned earlier, because the CSUN B.S. in Accountancy program is classified as "impacted" by the CSU Chancellor, there are insufficient spaces for matriculated pre-accountancy undergraduate majors wishing to take upper-division accounting courses. The priority of matriculated students over non-matriculated students means that at this time, Open University students will *not* be able to take 300- or 400-level accounting courses. Until the resource picture changes, we recommend non-matriculated students take their prerequisite coursework at any local accredited college or university.

Q: What about a second bachelor's degree in accounting? I've heard some CSUN colleges offer second bachelors. Is this an option?

A: Although there are several colleges at CSUN that do offer second bachelor's degrees, due to resource constraints, the College of Business & Economics (COBAE) does not offer such an option. Under the current COBAE policy, applications for second bachelor's involving a business degree (which includes accounting) or economics are NOT being accepted. Your best bet is to go for the new Master's in Accountancy. You'll want to complete your pre-reqs at another college or university to avoid the two-year sequencing it would take to get the coursework at CSUN. Consider something like UCLA Extension.

Q: How do I apply for admission to the MSA?

A: All applicants must complete Steps 1 - 3 below. Non-CSUN B.S. Accountancy majors must also complete step 4.

1. **CSU Graduate Application.** Complete the online CSU system-wide application for admission as a graduate student. The web address is: <http://www.csumentor.edu/>
 - a. Under *Major/Program* objective, select **Business Administration - Accountancy - MS** from the drop down menu. Be sure to include the \$55 application fee.

2. **Transcripts.** Have official transcripts from all institutions attended mailed to the CSUN Office of Admission and Records:

California State University, Northridge
Admissions and Records
18111 Nordhoff Street
Northridge, CA 91330-8207

3. **MSA Application.** Complete the online supplemental application for the COBAE Office of Graduate Programs. The web address is:

https://www.surveymonkey.com/s/MSA_Supplemental_Application

4. **GMAT Scores.** For CSUN students/graduates from other programs and graduates from other institutions, one additional step is required: Submission of official copies of Graduate Management Admission Test (GMAT) scores to the COBAE Office of Graduate Programs using CSUN's Graduate Program C.E.E.B. code PVC-C4-74. Applicants wishing more information on the GMAT, should visit the GMAT website at <http://www.mba.com>

Applications will be initially screened by CSUN Admissions and Records. Once you have met the university graduate admissions requirements, your application materials will be forwarding to the COBAE Office of Graduate Programs and the Accounting and Information Systems Department Graduate Admissions Committee for evaluation.

Q: When is the admission deadline?

A: The MSA is a fall-only program. Generally, the admission deadline will be May 1st for the next Fall Cohort. Because this is the inaugural year of the MSA, *the admission deadline has been extended to July 31st* for fall 2011 enrollment.

Q: Do I need to take and pass the Writing Proficiency Exam (WPE)?

A: Yes, the Trustees of the California State University have directed that "all students entering the CSU System... be required to demonstrate their proficiency with regard to writing skills as a requirement for graduation." This includes graduate students. To be eligible for "classified" status as a graduate student, students must complete the WPE with a passing score (8 or higher). (Classified graduate students are those who have met all criteria for classification in their respective programs.) CSUN students who have passed the WPE previously as an undergraduate, do not need to retake the exam.

Graduate students provisionally admitted to the program as "conditionally classified" must satisfy the Writing Proficiency requirement during the first semester of residency. (A conditionally classified graduate student has been accepted into a degree program but has not yet met all classification criteria.) Refer to the Upper Division Writing Test Home Page for more details: <http://www.csun.edu/testing/upper/>

Q: What is the approximate minimum GMAT score that I need to be accepted to the program?

A: Your GMAT score must be in 50th percentile or higher to be admitted to the MSA program. Your percentile rank indicates the percentage of examinees that scored below you based on the scores of the entire GMAT testing population for the most recent three-year period. Your percentile rank may change from year to year. A GMAT score between 570 and 590 would rank you in the 50th percentile or above.

###

APPENDIX

Table 1 GRADUATE/POST BACCALAUREATE FEES BEFORE GBPF – Estimated Fall 2011

Fee Category	0 - 6.0 Units	6.1+ Units
State University Fee (SUF)	\$1,746.00	\$3,009.00
Associated Students Fee	\$ 82.00	\$ 82.00
Student Union Fee	\$ 250.00	\$ 250.00
Instructionally-Related Activities Fee	\$ 15.00	\$ 15.00
Facilities Fee	\$ 3.00	\$ 3.00
Student Health Services Fee	\$ 56.00	\$ 56.00
Campus Quality Fee	\$ 102.00	\$ 102.00
Total Basic Registration Fees for Graduate/Post Baccalaureate	\$ 2,254.00	\$ 3517.00

Effective with the 2011/2012 Academic Year, the California State University Board of Trustees approved a **\$254** per unit Graduate Business Professional Fee. This fee is in addition to the tuition and other fees and non- resident tuition (if applicable) for the following graduate business program: **Master of Business Administration (M.B.A.) and Master of Science in Accountancy (M.S.A)**

This fee is assessed on ALL courses taken while enrolled in the above business program. For additional information, please refer to the link below:

<http://www.calstate.edu/budget/student-fees/mandatory-fees/1112-feeschedules.shtml>

Table 2 GRADUATE*/POST BACCALAUREATE FEES WITH GBPF – Estimated Fall 2011

Number of Classes or Units	Tuition/Fees and GBPF	Total Estimated Tuition & Fees
1 class or 3 units	\$2,254 + \$762 =	\$3,016
2 classes or 6 units	\$2,254 + \$1,524 =	\$3,539
3 classes or 9 units	\$3,517 + \$2,286 =	\$5,803
4 classes or 12 units	\$3,517 + \$3,048 =	\$6,565

If you are **NOT a resident of California**, you must add **\$372.00** for each unit to your basic graduate registration fees.

*****Registration fees ARE SUBJECT TO CHANGE by the Board of Trustees. Any increase in fees will be published as soon as they are approved and will be posted to your student account.*****

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.