the carbon cycle, and contaminant fate and transport.


* Some courses may require additional prerequisites, such as: Chemistry 88, Geology 50, 60, Hydrology 145, Civil and Environmental Engineering 144.

Oceans and the Earth System. A study of our changing oceans in the context of earth system history, including climate change, paleoceanography, ecological shifts, conservation, and marine policy.


* Some courses may require additional prerequisites, such as: Atmospheric Sciences 60, Chemistry 88A, B, Geology 1, Economics 1A, Hydrology 145, Environmental Resources 100, International Relations 1

Breadth Requirement. Complete one course from each category below that is not the student's chosen Focus Area, totaling at least 8 units.


Marine Environmental Chemistry. The breadth requirement can be fulfilled using the following courses: Environmental Science & Policy 1152, *155, Geology 182, Wildlife, Fish and Conservation Biology *157.


Field Requirement. The Field Requirement provides exposure to field techniques, experimental design, and the marine environment itself. It is highly recommended that students fulfill this requirement by residence at Bodega Marine Laboratory for one or more courses; see courses denoted with T. Bodega Marine Laboratory courses may simultaneously fulfill an additional requirement in categories above.

OR

Alternatively, students may fulfill the Field Requirement by taking two of the following courses; these courses cannot fulfill multiple requirements: Geology 109L, Evolution and Ecology 110L, Environmental Science & Policy 123, 151L, Geology 182, Wildlife, Fish and Conservation Biology 100, 102L, 157.

Internship/Research Requirement. Complete one course from each category below that is not the student's chosen Focus Area, totaling at least 8 units.

Biological Sciences 124, Geology 192, Environmental Science & Policy 192, Evolution and Ecology 192, 199 or equivalent.

Total Units for the Major (by chosen Focus Area)

Coastal Environmental Processes: 97-119

Marine Ecology & Organismal Biology: 113-138

Marine Environmental Chemistry: 97-119

Oceans and the Earth System: 97-119

Master of Education (M.Ed.) (A Graduate Group)

The Master of Education (M.Ed.) program is no longer admitting students; admissions are suspended.

Master of Professional Accountability (A Graduate Group)

Robert Yetman, Ph.D., Chairperson of the Group

Group Office. Gallagher Hall

Phone: 530-752-7658; Fax 530-754-9355

http://gsm.ucdavis.edu/

master-professional-accountancy

Faculty

Shannon W. Anderson, Ph.D., Professor

Graduate School of Management

Brad Barber, Ph.D., Professor

Graduate School of Management

Joseph Chen, Ph.D., Associate Professor

Graduate School of Management

Roger Edelen, Ph.D., Associate Professor

Graduate School of Management

Paul A. Griffin, Ph.D., Professor

Graduate School of Management

Robert Marquez, Ph.D., Professor

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Victor Stango, Ph.D., Associate Professor

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Michelle Yetman, Ph.D., Associate Professor

Graduate School of Management

Robert Yetman, Ph.D., Professor

Graduate School of Management

Paul Wong, Ph.D., Assistant Professor

Graduate School of Management

Affiliated Faculty

Will Snyder, M.B.A., C.P.A., Executive Director

Graduate School of Management

Graduate Adviser. Contact the Group office.

Courses in Master of Professional Accountability (ACC)

Graduate

201. Financial Reporting (4)

Lecture — 4 hours. Restricted to Master of Professional Accountability graduate students. Covers the fundamentals of accounting and reporting economic events and transactions. Emphasizes the preparation of balance sheets, income statements, statements of cash flow, and statements of stockholders' equity. Not open for credit to students who have taken any Management 200A. — F (F) Yetman


Lecture — 4 hours. Prerequisite: course 201 or Management 200A. Restricted to students enrolled in the Master of Professional Accountability degree program. Focuses on the preparation of complex financial statements. Topics include accounting.
recognition, measurement, and disclosure, as well as the theoretical foundations of and motivations for financial reporting choices. Not open for credit to students who have taken any Management 200A. — W. (W.) Ekanayake

205. Advanced Financial Reporting (4) Lecture—4 hours. Prerequisite: course 203. Restricted to graduate students in Graduate School of Management. Advanced treatment of recognition, measurement, and disclosure including pensions, accounting for income taxes, mergers and acquisitions, capital leases, and other special purpose entities, and foreign subsidiaries. Includes accounting for governmental and nonprofit entities, as well as advanced treatment of international accounting standards. — S. (S.) Skafe

211. Tax Reporting and Analysis (4) Lecture—4 hours. Restricted to Master of Professional Accountancy graduate students. Introduction to the taxation of business entities and their related transactions, with an emphasis on the details of tax law and tax reporting requirements. Topics include individual, partnership, and corporate taxation, as well as tax theory. Not open for credit to students who have completed any Management 264. — F. (F.) Yetman

213. Intermediate Tax Reporting and Analysis (4) Lecture—4 hours. Prerequisite: course 211; any Management 264. Restricted to graduate students in the Graduate School of Management. Detailed analysis of federal taxation of individuals. Topics include the timing of income recognition, deductions and credits for tax purposes, as well as the basics of property transactions. — W. (W.) Snyder

215. Advanced Tax Reporting and Analysis (4) Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in Graduate School of Management. Advanced treatment of complex tax transactions and entities. Topics include aspects of federal taxation of entities and the applicable impact upon individual taxpayers. Coverage includes basic analysis as applicable to pass through entities and an introduction to professional responsibilities. — S. (S.) Snyder

217. Taxation of Individuals, Property, and Estates (4) Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in Graduate School of Management. Analysis of detailed provisions of individual income tax issues and property transactions including non-taxable exchanges, compensation, gifts, and transfer taxes. Expanded analysis of multistate tax issues. Emphasis is on the interrelationships of comparing individual transactions as well as planning techniques. — S. (S.)

219. Taxation of Business Entities (4) Lecture—4 hours. Prerequisite: course 213. Restricted to graduate students in Graduate School of Management. Analysis of detailed provisions of business entity tax issues including basis calculations, alternative minimum taxation, multistate and multinational taxation, stock transactions, and mergers and acquisitions. Treatment includes discussion of the implications of accounting for income taxes, matching, and relationships between business entities and their owners. Offered irregularly. — F. (F.)

231. Analysis and Use of Accounting Reports (4) Lecture—4 hours. Prerequisite: course 203. Restricted to students enrolled in the Master of Professional Accountancy degree program. Evaluation of complex financial accounting reports by managers and persons outside the firm, such as investors, creditors, and financial analysts. Topics include cash flow vs. income measurement, ratio and valuation analysis, and the effects of international accounting standards. Not open for credit to students who have completed any Management 272. — S. (S.) Skafe

241. Auditing and the Accounting Profession (4) Lecture—4 hours. Prerequisite: course 201; any Management 200A. Restricted to Graduate School of Management students. Introduction to the audit environment, professional standards, the accounting profession, and the professional responsibilities of accountants. Integrate audit topics across the areas of financial, cost, tax, and systems accounting. (S/U grading only.) — F. (F.) Snyder

243. Auditing and Attestation Services (4) Lecture—4 hours. Prerequisite: course 241. Restricted to graduate students in Graduate School of Management. Advanced treatment of the audit process and environment. Topics include audit planning and performance, research tools, professional standards, and audit reports. Reviews, calculations and attestation services are examined. — S. (S.) Ekanayake

251. Managerial Accounting and Controls (4) Lecture—4 hours. Prerequisite: course 201; any Management 200A. Restricted to graduate students in the Graduate School of Management. Analysis of management accounting systems including cost accounting, performance measurement, and compensation and reward systems. Focuses on the production of information useful for managerial decision-making, as well as the design of these systems. Not open for credit to students who have completed any Management 271. — W. (W.) Anderson

253. Accounting Information and Control Systems (4) Lecture—4 hours. Prerequisite: course 201 or any Management 200A. Restricted to graduate students in Graduate School of Management. Analysis of information systems and accounting systems, including accounting, keeping, and control. Topics include the regulatory requirements of accounting control systems as well as their implementation and auditing considerations. Not open for credit to students who have taken any Management 271. — W. (W.)

261. Communications for Professional Accountants (4) Lecture—4 hours. Prerequisite: course 201 or any Management 200A. Restricted to graduate students in Graduate School of Management. Overview of written and oral professional communications with an emphasis on structuring and documenting audit reports, understanding audiences (investors, creditors, regulators, and other stakeholders), and consideration of ethical and regulatory responsibilities. Not open for credit to students who have taken any Management 261. — K. Kennedy

271. Accounting Ethics (4) Lecture—4 hours. Prerequisite: course 201; any Management 200A. Restricted to Graduate School of Management students. Analysis of accountants’ professional responsibilities and ethics. Topics include the ethical consequences of actions, dilemmas in business ethics in a business environment, how those elements affect accountants’ integrity, objectivity, and independence. Professional standards related to accountants’ conduct are also covered. — F. (F.) Yetman

Master of Preventive Veterinary Medicine (A Graduate Group)

Ashley Hill, D.V.M., M.P.V.M., Ph.D., Chairperson of the Group

Faculty
John Adaska, D.V.M., M.P.V.M., Ph.D., Associate Professor of Clinical [Pathology, Microbiology & Immunology]

Sharif Aly, BVSc, M.P.V.M., Ph.D., Assistant Professor [Population Health & Reproduction]
Robert Abwill, D.V.M., M.P.V.M., Ph.D., Professor [Population Health & Reproduction]
Chris Barker, M.S., Ph.D., Assistant Adjunct Professor [Pathology, Microbiology & Immunology]
Walter Boyce, D.V.M., M.S., Ph.D., Professor [Pathology, Microbiology & Immunology]
Mary Christopher, D.V.M., Ph.D., Professor [Pathology, Microbiology & Immunology]
Deana Clifford, D.V.M., M.P.V.M., Ph.D., Assistant Clinical Professor [Medicine & Epidemiology]
Beate Crossley, D.V.M., M.P.V.M., Ph.D., Assistant Professor of Clinical [Medicine & Epidemiology]
Kirsten Gilardi, D.V.M., Health Sciences Clinical Professor [Medicine & Epidemiology]
Ashley Hill, D.V.M., M.P.V.M., Ph.D., Associate Professor of Clinical [Medicine & Epidemiology]
Philip Kass, D.V.M., M.P.V.M., M.S., Ph.D., Professor [Population Health & Reproduction]
Christine Kreuder Johnson, D.V.M., M.P.V.M., M.S., Ph.D., Associate Professor [Pathology, Microbiology & Immunology]
Esteban Soto Martinez, Ph.D., Associate Professor [Medicine & Epidemiology]
Beatriz Martinez-Lopez, M.S., M.V., M.P.V.M., Ph.D., Assistant Professor [Medicine & Epidemiology]
Brenda McCowan, Ph.D., Professor [Population Health & Reproduction]
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Promod Pandey, M.B., Ph.D., Ph.D., Lecturer and Assistant Specialist in Cooperative Extension [Population Health & Reproduction]
Alida Frides, D.V.M., M.P.V.M., Ph.D., Assistant Specialist and Lecturer [Population Health & Reproduction]
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Emeritus Faculty
Thomas Farver, M.S., Ph.D., Professor Emeritus [Population Health & Reproduction]
Donald Klingborg, D.V.M., Professor Emeritus [Population Health & Reproduction]