

ACCOUNTING

Lam Family College of Business

Dean: Dr. Eugene Sivasdas

Department of Accounting

Science Building, Room 300

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Chair: Dr. Amy Chang

Undergraduate Advisors (all faculty teaching undergraduate accounting courses): Chen, Choo, Chou, Frankel, Hammond, He, Hetherington, Hsieh, Huang, Kang, Lee, Li, Luo, Ruan, and Sopt.

Professor

CHUN CHIA CHANG (2007), *Professor of Accounting*; B.S. (1998), National Taipei University; M.P.A. (2000), St. Louis University; Ph.D. (2006), University of Houston.

FREDERICK F. CHOO (1990), *Professor of Accounting*; B.C.A. (1977), M.C.A. (1982), Victoria University of Wellington; Ph.D. (1989), University of New South Wales; C.P.A. (1986).

GEORGE R. FRANKEL (1991), *Professor of Accounting*; B.S. (1976), M.B.A. (1978), University of California, Berkeley; J.D. (1983) Yale Law School; LL.M. (1989), New York University, School of Law.

THERESA A. HAMMOND (2008), *Professor of Accounting*; B.S. (1984) University of Denver; M.B.A. (1989), Ph.D. (1990), University of Wisconsin, Madison.

SU-JANE HSIEH (1992), *Professor of Accounting*; B.L. (1978), National Chengchi University; M.A. (1980), The University of Nebraska; Ph.D. (1985), Purdue University.

JAI SEONG KANG (1983), *Professor of Accounting*; B.A. (1968), Yonsei University; M.B.A. (1973), Central Missouri State University; Ph.D. (1977), Texas A M University; C.P.A. (1982).

JOHN J. O'SHAUGHNESSY (1982), *Professor of Accounting*; B.S. (1975), University of San Francisco; M.B.A. (1979), Ph.D. (1990), Golden Gate University; C.P.A. (1979), C.I.A. (1983), C.M.A. (1984), C.F.E. (1992).

Associate Professor

JUNG HOON KIM (2017), *Associate Professor of Accounting*; B.S. (2000), Yonsei University; M.B.A. (2005), INSEAD; Ph.D. (2011), University of California, Berkeley.

Assistant Professor

MIN CHEN (2015), *Assistant Professor of Accounting*; B.A. (2008), North China University of Technology; M.A. (2011), East Tennessee State University; Ph.D. (2015), Kent State University.

SHIH-CHU CHOU (2016), *Assistant Professor of Accounting*; B.B.A. (2008), National Taiwan University; M.P.A. (2010), The University of Texas at Austin; Ph.D. (2016), The University of Texas at Dallas.

SHUOYUAN HE (2019), *Assistant Professor of Accounting*; B.B.A. (2004), Fudan University; M.S. in Finance (2007), M.S. in Accountancy (2008), Ph.D. (2016), University of Illinois at Urbana-Champaign.

KATHERINE M. HETHERINGTON (2014), *Assistant Professor of Accounting*; B.A. (1999), Pomona College; J.D. (2005), University of Washington School of Law; LL.M. (2008), University of Florida Levin College of Law.

WEI HUANG (2018), *Assistant Professor of Accounting*; B.S. (2010), Central University of Finance and Economics; M.S. (2013), The University of Texas at Dallas; Ph.D. (2018), Arizona State University.

YAO-TIEN LEE (2019), *Assistant Professor of Accounting*; B.S. (2006), City University; M.S. in Information Assurance (2010), Norwich University; M.B.A. (2012), Ph.D. (2018), McMaster University.

BING LUO (2015), *Assistant Professor of Accounting*; B.S. (2007), South China Normal University; M.B.A. (2009), Emporia State University; Ph.D. (2015) University of North Texas.

LUFEI RUAN (2016), *Assistant Professor of Accounting*; B.A. (2010), Tsinghua University; M.A. (2012), Ph.D. (2016), Carnegie Mellon University.

JOANNE SOPT (2018), *Assistant Professor of Accounting*; B.S. (2004), Bob Jones University; M.B.A. (2011), The George Washington School of Business; Master in Business Administration Research (2013), Ph.D. (2017), ESSEC Business School.

Lecturer

WILLIAM HEFTER (1988), *Lecturer in Accounting*; B.S. (1966), M.B.A. (1967), University of Oregon; C.P.A. (1970).

Major

- Bachelor of Science in Business Administration: Concentration in Accounting (<http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/>)

Minor

- Minor in Accounting (<http://bulletin.sfsu.edu/colleges/business/accounting/minor-accounting/>)

Masters

- Master of Science in Accountancy (<http://bulletin.sfsu.edu/colleges/business/accounting/ms-accountancy/>)

Certificate

- Certificate in Accounting (<http://bulletin.sfsu.edu/colleges/business/accounting/certificate-accounting/>)

ACCT 100 Introduction to Financial Accounting (Units: 3)

Objectives, basic theory, principles, and methods of financial accounting. Reports as a framework for decision-making. Measuring and reporting financial position regarding income, costs, and revenue.

ACCT 100AS Academic Support for Introduction to Financial Accounting (Unit: 1)

Prerequisite: Concurrent enrollment in ACCT 100*.

Student-centered discussion and problem-solving designed to promote understanding of key concepts to enhance student success in ACCT 100. (GR/NC grading only)

ACCT 101 Introduction to Managerial Accounting (Units: 3)

Prerequisite: ACCT 100* or equivalent with a grade of C- or better.

Introduction to the use of managerial accounting information to plan and control an organization's costs and revenues. Exploration of how quantitative techniques, such as cost-volume-profit analyses, can be used to assist managers in decision making. Discussion of how to use budgets and variance analyses to evaluate performance.

ACCT 101AS Academic Support for Introduction to Managerial Accounting (Unit: 1)

Prerequisite: Concurrent enrollment in ACCT 101*.

Student-centered discussion and problem-solving for ACCT 101 topics that provide additional practice, such as cost-volume-profit analysis, budgeting, and variances control. (CR/NC grading only)

ACCT 301 Intermediate Financial Accounting I (Units: 3)

Prerequisites: Restricted to Business Administration: Concentration in Accounting majors; ACCT 100* with a grade of C or better.

A comprehensive treatment of the theory and practice of accounting for assets, income, and the construction of financial statements. Additional topics include current liabilities and accounting changes. (Plus-minus letter grade only)

ACCT 302 Intermediate Financial Accounting II (Units: 3)

Prerequisites: Restricted to Business Administration: Concentration in Accounting majors; ACCT 301 with a grade of C or better.

A comprehensive treatment of the theory and practice of accounting for investments, long-term liabilities, owners' equity, leases, post-retirement benefits, income taxes, earnings per share, and the cash flow statement. (Plus-minus letter grade only)

ACCT 305 Cost Accounting (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 101 and ACCT 301 with grades of C or better.

Cost volume profit analysis, cost accumulation techniques, decentralization, transfer pricing, capital budgeting, cost allocation, budgeting, and statistical cost estimation. Managerial uses of information for planning, control, and performance evaluation. (Plus-minus letter grade only)

ACCT 307 Accounting Information Systems (Units: 3)

Prerequisite: Restricted to Business Administration: Concentration in Accounting majors; ACCT 301* with a grade of C or better.

Development and use of accounting information systems for managerial control and external reporting.

ACCT 317 Accounting Internship (Units: 1-3)

Prerequisites: ACCT 301; average GPA of 3.0 in upper-division Accounting courses; and consent of the instructor.

Work experience, related to the student's academic program, with an accounting firm, private industry, government agency, or not-for-profit organization. (CR/NC grading only)

ACCT 320 Legal Aspects of Business Transactions (Units: 3)

Prerequisite: Restricted to Business Administration: Concentration in Accounting majors.

The rights and obligations arising out of common business transactions such as contracts, agency, employment, business organizations, and negotiable instruments. Consideration of the law related to investors including securities law and the professional and legal responsibilities of accountants. [Formerly BUS 320]

ACCT 501 Advanced Accounting (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 302 with a grade of C- or better.

Selected accounting problems. Business combinations and consolidated financial statements. Multinational operations, segmental reporting, interim reporting, and partnerships.

ACCT 504 Government and Non-Profit Accounting (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 301 with a grade of C or better.

Financial reporting policies, procedures, and responsibilities of state and local government units, hospitals, trust entities, schools, voluntary health organizations, and other non-profit organizations. (Plus-minus letter grade only)

ACCT 506 Auditing (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 301; ACCT 307 or ISYS 363; and DS 212 all with grades of C or better.

Principles and practice of auditing, especially as it relates to the examination of financial statements by certified public accountants. A brief consideration of operational auditing. (Plus-minus letter grade only)

ACCT 507 Information Systems Auditing (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 307 or equivalent.

Exploration of the the accounting system environment with respect to computer implementation of procedures. Focus on audit techniques and specific audit methodology to handle computerized audits. (Plus-minus letter grade only)

ACCT 508 Federal Tax Accounting I (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 301 with a grade of C or better.

Federal income tax law as applied to individuals, corporations, and partnerships. Tax research and responsibilities in tax practice.

ACCT 509 Federal Tax Accounting II (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 508.

Federal income tax focused on advanced topics applicable to individuals, corporations, and partnerships. Estate and gift taxation and income taxation of estates and trusts.

ACCT 513 International Accounting (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 301 with a grade of C or better.

The international aspects of accounting, financial reporting, and operations of multinational enterprises (MNE). (Plus-minus letter grade only)

ACCT 514 Fundamentals of Data Analytics in Accounting (Units: 3)

Prerequisites: Restricted to Business Administration: Concentration in Accounting majors; ACCT 301* with a grade of C or better.

Introduction to the basic knowledge and skills of data analytics in accounting.

ACCT 517 Accounting Ethics and Professional Responsibilities (Units: 3)

Prerequisite: Restricted to upper-division Business Administration: Concentration in Accounting majors.

Study ethical issues and professional responsibilities in the accounting industry. Topics include understanding and applying guidance such as the International Federation of Accountants (IFAC), Public Company Accounting Oversight Board (PCAOB), AICPA, Government Accountability Office (GAO), Treasury (IRS), and California State Board of Accountancy (CBA) Laws, Standards, Regulations, Codes of Professional Conduct, and Guidance. Exercises and case studies are used to apply these and other authoritative documents to examine decisions made by individuals at real-world entities. Meets the California Board of Accountancy accounting ethics education requirement for CPA licensure. (Plus-minus letter grade only)

ACCT 518 Accounting Fraud Examination (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 302 or equivalent.

The nature of fraud. Interactive case sessions on how fraud is committed and how to investigate fraud. (Plus-minus letter grade only)

ACCT 531 Fundamentals of Financial Statement Analysis and Valuation (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 302 with a grade of C- or better.

A review of financial accounting, financial statement analysis, and valuation from the financial analyst's viewpoint. Become a skilled user and informed consumer of information provided by financial statements. (Plus-minus letter grade only)

ACCT 551 Principles of Internal Auditing (Units: 3)

Prerequisites: Restricted to upper-division Business Administration: Concentration in Accounting majors; ACCT 301 with a grade of C or better; ACCT 307 with a grade of C- or better.

Overview of the internal audit process: control of internal systems, audit evidence, and reporting the internal audit. (Plus-minus letter grade only)

ACCT 699 Independent Study (Units: 1-3)

Prerequisite: Consent of the instructor, adviser, and department chair.

Intensive problem analysis under the direction of an Accounting faculty member. May be used to make up partial equivalencies for transfer students. (CR/NC grading only)

ACCT 800 Financial Accounting I (Units: 3)

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in BUS 780; or SF State Scholars Accounting majors and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Theory of accounting, accounting standards, and concepts. Preparation of financial statements. Intensive study of the theory, measurement, and presentation of assets, income, and current liabilities. (Plus-minus letter grade only)

ACCT 801 Financial Accounting II (Units: 3)

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in BUS 780 and ACCT 800 (may be taken concurrently); or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Accounting for investments, liabilities, stockholders' equity, pensions, leases, income taxes, earnings per share, and cash flow. (Plus-minus letter grade only)

ACCT 802 Strategic Management Accounting (Units: 3)

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in BUS 780; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Use of cost data in management decision making as it relates to planning, cost control, and performance evaluation. Relevant management tools as they relate to cost management. Role of qualitative factors relevant to the managerial decision-making process. (Plus-minus letter grade only)

ACCT 803 Auditing Principles and Practice (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 800; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Application of auditing principles while examining financial statements. Review of internal control systems, sampling techniques, and report writing. Operational auditing, professional ethics, and auditors' liability. (Plus-minus letter grade only)

ACCT 804 Legal and Professional Responsibilities in Accounting (Units: 3)

Prerequisite: Restricted to graduate Business, SF State Scholars Accounting, and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Legal rules and principles that apply to business transactions, including contracts, property, the debtor-creditor relationship, the formation of business organizations, the Uniform Commercial Code, and the regulation of business conduct. Professional responsibilities of CPAs, government regulation of securities markets, and corporate financial reporting. (Plus-minus letter grade only)

ACCT 807 Seminar in Accounting Information Systems and Cybersecurity Reporting (Units: 3)

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in BUS 780; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Understanding the cybersecurity reporting issues and the development of accounting information systems for managerial control. Topics include major concepts, terminologies, and problems associated with the methods to collect, evaluate, and report accounting information and cybersecurity issues relevant to various disclosure needs. (Plus-minus letter grade only)

ACCT 808 International Accounting (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 800; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

A survey of problems relating to accounting for multinational corporations doing business in a global environment and attempts to solve them. (Plus-minus letter grade only)

ACCT 811 Introduction to Federal Tax (Units: 3)

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in BUS 780 (may be taken concurrently); or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

An in-depth introduction to federal tax problems: income, deductions, credits, exemptions, and property transactions. (Plus-minus letter grade only)

ACCT 812 Advanced Federal Taxation (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 811; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Focus on advanced topics applicable to individuals, partnerships, corporations, estates, and trusts. Extensive coverage of the tax consequences of property transactions and alternative minimum tax. Corporate tax topics include formation, operation, non-liquidating distributions, and liquidating. Federal estate and gift taxation and income taxation of trusts and estates. (Plus-minus letter grade only)

ACCT 814 Seminar in Accounting Data Analytics (Units: 3)

Prerequisites: Restricted to students in the Master of Business Administration, MS Accountancy, MS Business Analytics, SF State Scholars Accounting, and Accounting Certificate; BUS 780 with a grade of B- or better.

Exploration of how to draw insights from financial statement data and to solve complex data analytic and visualization problems.

ACCT 818 Accounting Ethics (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 800; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Advanced topics in accounting ethics including the application of professional ethics and responsibilities in the accounting and business environment and an analysis of the underlying ethical reasoning. (Plus-minus letter grade only)

ACCT 822 Taxation of Property Transactions (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 811; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Examination of the income tax treatment gains and losses resulting from the disposition of various types of property by different taxpayers. (Plus-minus letter grade only)

ACCT 823 Advanced Topics in Not-for-Profit Accounting (Units: 3)

Prerequisites: Restricted to graduate Business, SF State Scholars Accounting, and Certificate in Accounting students; ACCT 800 or equivalent. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Introduction to the complexities and differences in the accounting conventions for not-for-profit entities. Focus on revenue recognition for different revenue streams, reporting standard, split-interest agreements, net asset classifications, and endowment accounting. Audit considerations will also be discussed for each major area. (Plus-minus letter grade only)

ACCT 826 Taxation of Partnerships and Partners (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 811; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Overview of provisions of Subchapter K: partnership tax, determination of tax consequences incident to the formation of a partnership, understanding the taxation of operations of a partnership, determination of partners and partnerships tax basis considerations, and examination of tax consequences of property distributions to partners. (Plus-minus letter grade only)

ACCT 831 Financial Statement Analysis (Units: 3)

Prerequisites: Restricted to either graduate Business students with BUS 780; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Financial statement analysis and recent developments in financial accounting, ethics, and regulation. Relevant to CPAs, CMAs, and financial managers. (Plus-minus letter grade only)

ACCT 833 Current Issues in Auditing (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 803; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Examination of institutional features of auditing, including the history of auditing, audit theory, and the application of audit techniques during financial statement audits. (Plus-minus letter grade only)

ACCT 835 Corporate Governance and the Design and Testing of Internal Controls (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 800; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Examination of corporate governance structures and the design and testing of internal controls related to financial reporting. (Plus-minus letter grade only)

ACCT 848 Seminar in Cost Accounting (Units: 3)

Prerequisites: Restricted to either graduate Business students with BUS 780; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Examination of organizational control and strategic performance evaluation, measurement issues, and current topics associated with cost accounting. (Plus-minus letter grade only)

ACCT 851 Advanced Financial Reporting (Units: 3)

Prerequisites: Restricted to either graduate Business students with ACCT 801 (may be taken concurrently); or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the consent of the Faculty Director of Graduate Programs.

Examination of the complexities of recording and reporting for business combinations, multinational operations, partnerships, and foreign currency transactions, and in-depth study of the consolidated financial statements. (Plus-minus letter grade only)

ACCT 890 Ethics and Contemporary Accounting Issues (Units: 3)

Prerequisites: ACCT 800 and ACCT 801 or equivalents; or consent of the instructor; approval of Advancement to Candidacy (ATC) and Culminating Experience (CE) forms by Graduate Studies.

Supervised independent and group research into contemporary topics and issues in accounting including international accounting standards and ethics, culminating in oral and written presentations. (Plus-minus letter grade only)

ACCT 899 Independent Study (Units: 1-3)

Prerequisites: Restricted to graduate Business and SF State Scholars Accounting students; consent of the instructor, advisor, and department chair; open only to graduate students who demonstrate the ability to work independently.

Intensive study of a particular problem under the direction of an accounting faculty member. May be repeated for a total of 6 units. (Plus-minus letter grade only)