ACCOUNTING

College of Business
Interim Dean: Dr. Yim-Yu Wong

Department of Accounting
Science Building, Room 300
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Chair: Dr. Amy Chang
Undergraduate Advisors: Chen, Choo, Chou, Hammond, Hetherington, Hsieh, Jerris, Kang, Kim, Li, Luo, Ruan

Faculty

Professors


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).

SCOTT JERRIS (1997), Professor of Accounting; B.S. (1982), State University of New York, Albany; Ph.D. (1987), Purdue University.

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

Assistant Professors
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.

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.

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.


Lecturer

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

Minor
• Minor in Accounting (bulletin.sfsu.edu/colleges/business/accounting/minor-accounting)

Masters
• Master of Science in Accountancy (bulletin.sfsu.edu/colleges/business/accounting/ms-accountancy)

Certificate
• Certificate in Accounting (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 101 Introduction to Managerial Accounting (Units: 3)
Prerequisite: ACCT 100* or equivalent with a grade of C- or better.

Use of accounting information to plan and control an organization's financial activities. Processes used to plan and control costs and expenditures. Quantitative techniques used to evaluate alternative choices.
ACCT 301 Intermediate Financial Accounting I (Units: 3)
Prerequisites: Restricted to Accounting majors and minors; 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 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 Accounting majors; ACCT 101, ACCT 301, with grades of C or better.

Cost volume profit analysis, cost accumulation techniques, decentralization, transfer pricing, capital budgeting, cost allocation, budgeting, 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: 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 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 501 Advanced Accounting (Units: 3)
Prerequisites: Restricted to upper division Accounting majors; ACCT 302 with a grade of C or better.

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

ACCT 504 Government and Non-Profit Accounting (Units: 3)
Prerequisites: Restricted to upper division 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 Accounting majors; ACCT 302, ACCT 307, DS 212 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. Brief consideration of operational auditing. (Plus-minus letter grade only)

ACCT 507 Information Systems Auditing (Units: 3)
Prerequisites: Restricted to upper division Accounting majors; ACCT 302.

The accounting system environment with respect to computer implementation of procedures. Audit techniques and specific audit methodology to handle computerized audits.

ACCT 508 Federal Tax Accounting I (Units: 3)
Prerequisites: Restricted to upper division 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 a tax practice.

ACCT 509 Federal Tax Accounting II (Units: 3)
Prerequisites: Restricted to upper division 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 Accounting majors; ACCT 301 with a grade of C or better.

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

ACCT 518 Accounting Fraud Examination (Units: 3)
Prerequisites: Restricted to upper division Accounting majors; ACCT 302 or equivalent.

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

ACCT 551 Principles of Internal Auditing (Units: 3)
Prerequisites: Restricted to upper division 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 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 graduate business students; BUS 780 with a grade of B- or better; graduate students in other majors with the consent of the Faculty Director of Graduate Programs.


ACCT 801 Financial Accounting II (Units: 3)
Prerequisites: Restricted to graduate business student; BUS 780 with a grade of B- or better; ACCT 800 (may be taken concurrently); graduate students in other majors 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 graduate business students; BUS 780 with a grade of B- or better; graduate students in other majors 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 graduate business students; ACCT 800; graduate students in other majors 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)
Prerequisites: Restricted to graduate business students, graduate students in other majors 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 (Units: 3)
Prerequisites: Restricted to graduate business students; BUS 780 with a grade of B- or better; graduate students in other majors with the consent of the Faculty Director of Graduate Programs.

The development of accounting information systems and their uses for management decision-making and external reporting. Auditing and control of accounting information systems. (Plus-minus letter grade only)

ACCT 808 International Accounting (Units: 3)
Prerequisites: Restricted to graduate business students; ACCT 800 with a grade of B- or better; graduate students in other majors 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 graduate business students; BUS 780 with a grade of B- or better (may be taken concurrently); graduate students in other majors 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 graduate business students; ACCT 811 or consent of instructor; graduate students in other majors 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, liquidating. Federal estate and gift taxation, and income taxation of trusts and estates are also covered. (Plus-minus letter grade only)

ACCT 818 Accounting Ethics (Units: 3)
Prerequisites: ACCT 800; restricted to graduate business students, graduate students in other majors 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 graduate business students; ACCT 811; graduate students in other majors 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 826 Taxation of Partnerships and Partners (Units: 3)
Prerequisites: Restricted to graduate business students; ACCT 811; graduate students in other majors 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; examination of tax consequences of property distributions to partners. (Plus-minus letter grade only)

ACCT 831 Financial Statement Analysis (Units: 3)
Prerequisites: Restricted to graduate business students, graduate students in other majors with the consent of the Faculty Director of Graduate Programs, BUS 780.

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 graduate business students, graduate students in other majors with the consent of the Faculty Director of Graduate Programs, ACCT 803

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 graduate business students, graduate students in other majors with the consent of the Faculty Director of Graduate Programs, ACCT 800.

Examination of corporate governance structures as well as 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 graduate business students, graduate students in other majors with the consent of the Faculty Director of Graduate Programs, BUS 780.

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 graduate business students, graduate students in other majors with the consent of the Faculty Director of Graduate Programs, ACCT 801 (may be taken concurrently).

Examination of the complexities of recording and reporting for business combinations, multi-national 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, two additional 800 level ACCT courses, enrollment priority for Master of Science in Accounting majors, consent of 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)
Prerequisite: Consent of instructor, advisor, and department chair.

Intensive study of a particular problem under the direction of an accounting faculty member. Open only to graduate students of demonstrated ability to do independent work. May be repeated for a total of 6 units. (Plus-minus letter grade only)