CONCENTRATION IN ACCOUNTING

The accounting concentration is designed to provide a solid foundation of accounting and business knowledge that prepares students for careers in accounting. Courses are structured to allow flexibility in preparing for a career path in public accounting, private industry, and government or nonprofit organizations. The program offers a wide variety of courses which can be used to qualify and prepare for examinations in professional certifications such as CPA, CIA, and CMA. Students should consult with an accounting advisor to determine minimum course requirements for these certifications. The accounting curriculum also provides the foundation for graduate study.

Impaction

The undergraduate accounting program is impacted at the upper division level. This means that there are more students interested in studying accounting than the program can accommodate. Therefore, entrance into the program is a selective and competitive process. Eligible first-time freshman applicants can be admitted to the university as pre-Accounting. These students and other continuing SF State students who want to major in accounting should apply directly to the accounting department.

Application Information

Application for admissions to the accounting program are accepted during the application filing periods.

- Upper division transfer students: October 1 to November 30 for admissions for the following fall
- Continuing SF State students: During October for the Spring admissions and during March for the Fall admission

For more application information, please refer to the Accounting Department Website.

All concentration courses must be taken on a letter-grade basis. Students must have a minimum grade point average of 2.0 in the accounting concentration. A minimum of 12 units in the accounting concentration must be completed at San Francisco State University. For a course transferred from another university to count toward the accounting concentration it must, minimally,

1. be from an AACSB-accredited institution,
2. cover applicable United States Generally Accepted Accounting Principles (US GAAP), laws, and regulations,
3. been completed within the last five years with a grade of at least C–, and
4. be approved by the appropriate SF State Department of Accounting course coordinator.

If rejected, the student may be granted a one-time challenge of the course coordinator’s decision by passing, in the first attempt, a comprehensive test of the appropriate material.

Bachelor of Science in Business Administration: Concentration in Accounting — 60 units

Prerequisites to Core Courses

In addition to the core course program required of all business majors, courses must be completed before enrollment in certain core courses. Most core courses have specific prerequisites that are listed within the course descriptions.

Note: DS 110, ECON 101, and ECON 102 (formerly ECON 100) are acceptable for General Education.

Except in cases of credit by examination, no more than 6 units of the core may be offered toward graduation on a CR/NC basis.

Students must earn a grade of C- or higher in core business courses being used as prerequisites for other core business courses. Students who received grades of D-, D, or D+ before spring 2005 will be given an exception to this rule for any such courses.

Core Courses for Business Majors (39 units)

Required Core Courses

Code | Title | Units
--- | --- | ---
ACCT 100 | Introduction to Financial Accounting | 3
ACCT 101 | Introduction to Managerial Accounting | 3
BUS 300GW | Business Communication for Professionals - GWAR | 3
or DS 660GW | Communications for Business Analytics - GWAR | 3
BUS 682 | Seminar on Business and Society | 3
BUS 690 | Seminar in Business Policy and Strategic Management | 3
DS 212 | Business Statistics I | 3
or MATH 124 | Elementary Statistics | 3
or ISED 160 | Data Analysis in Education | 3
DS 412 | Operations Management | 3
ECON 102 | Introduction to Macroeconomic Analysis | 3
FIN 350 | Business Finance | 3
IBUS 330 | International Business and Multicultural Relations | 3
ISYS 363 | Information Systems for Management | 3
or ACCT 307 | Accounting Information Systems | 3
MGMT 405 | Introduction to Management and Organizational Behavior | 3
MKTG 431 | Principles of Marketing | 3

1 Course must be taken for a letter grade.

Required Courses (9 units)

Code | Title | Units
--- | --- | ---
ACCT 301 | Intermediate Financial Accounting I | 3
ACCT 302 | Intermediate Financial Accounting II | 3
Bachelor of Science in Business Administration: Concentration in Accounting

**Electives (12 units)**
Select 12 units from the following or other courses upon approval of department chair:

- ACCT 501 Advanced Accounting 3
- ACCT 504 Government and Non-Profit Accounting 3
- ACCT 506 Auditing 3
- ACCT 507 Information Systems Auditing 3
- ACCT 508 Federal Tax Accounting I 3
- ACCT 509 Federal Tax Accounting II 3
- ACCT 513 International Accounting 3
- ACCT 518 Accounting Fraud Examination 3
- ACCT 551 Principles of Internal Auditing 3
- BUS 320 Legal Aspects of Business Transactions 3

Note: Students enrolled in the BSBA with a concentration in accounting may use ACCT 317 as a University elective to satisfy the minimum units required for the BSBA degree.

**General Education Requirements**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Course Level</th>
<th>Units</th>
<th>Area Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oral Communication</td>
<td>LD</td>
<td>3</td>
<td>A1</td>
</tr>
<tr>
<td>Written English Composition I</td>
<td>LD</td>
<td>3</td>
<td>A2</td>
</tr>
<tr>
<td>Critical Thinking</td>
<td>LD</td>
<td>3</td>
<td>A3</td>
</tr>
<tr>
<td>Written English Communication II</td>
<td>LD</td>
<td>3</td>
<td>A4</td>
</tr>
<tr>
<td>Physical Science</td>
<td>LD</td>
<td>3</td>
<td>B1</td>
</tr>
<tr>
<td>Life Science</td>
<td>LD</td>
<td>3</td>
<td>B2</td>
</tr>
<tr>
<td>Lab Science</td>
<td>LD</td>
<td>1</td>
<td>B3</td>
</tr>
<tr>
<td>Mathematics/Quantitative Reasoning</td>
<td>LD</td>
<td>3</td>
<td>B4</td>
</tr>
<tr>
<td>Arts</td>
<td>LD</td>
<td>3</td>
<td>C1</td>
</tr>
<tr>
<td>Arts or Humanities</td>
<td>LD</td>
<td>3</td>
<td>C1 or C2</td>
</tr>
<tr>
<td>Humanities: Literature</td>
<td>LD</td>
<td>3</td>
<td>C3</td>
</tr>
<tr>
<td>Social Sciences: US History</td>
<td>LD</td>
<td>3</td>
<td>D1</td>
</tr>
<tr>
<td>Social Sciences: US &amp; CA Government</td>
<td>LD</td>
<td>3</td>
<td>D3</td>
</tr>
<tr>
<td>Lifelong Learning and Self-Development (LLD)</td>
<td>LD or UD</td>
<td>3</td>
<td>E</td>
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<tr>
<td>Physical and/or Life Science</td>
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<td>3</td>
<td>UD-B</td>
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<tr>
<td>Arts and/or Humanities</td>
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<td>3</td>
<td>UD-C</td>
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<tr>
<td>Social Sciences</td>
<td>UD</td>
<td>3</td>
<td>UD-D</td>
</tr>
</tbody>
</table>

**SF State Studies**

Courses certified as meeting the SF State Studies requirements may be upper or lower division in General Education (GE), in a major or minor, or an elective.

- American Ethnic and Racial Minorities (AERM) | LD or UD | 3
- Environmental Sustainability (ES) | LD or UD | 3
- Global Perspectives (GP) | LD or UD | 3
- Social Justice (SJ) | LD or UD | 3

Note: LD = Lower Division; UD = Upper Division.

**First-Time Student Roadmap (4 Year)**
This roadmap opens in a new tab.

**General Advising Information for Transfer Students**

1. Before transfer, complete as many lower division requirements or electives for this major as possible.
2. The following courses are not required for admission, but are required for graduation. Students are strongly encouraged to complete these units before transfer; doing so will provide more flexibility in course selection after transfer.
   - a course in U.S. History
   - a course in U.S. & California Government
   - a 2nd-semester course in written English composition

For information about satisfying the requirements described in (1) and (2) above at a California Community College (CCC), please visit http://www.assist.org. Check any geographically accessible CCCs; sometimes options include more than one college. Use ASSIST to determine:

- Which courses at a CCC satisfy any lower division major requirements for this major, including 2nd-semester composition;

Remedial courses are not transferable and do not apply to the minimum 60 units/90 quarters required for admission.

Additional units for courses that are repeated do not apply to the minimum 60 units required for upper division transfer (for example, if course was not passed on the first attempt, or was taken to earn a better grade).

Before leaving the last California community college of attendance, obtain a summary of completion of lower division General Education units (IGETC or CSU GE Breadth). This is often referred to as a GE certification worksheet. SF State does not require delivery of this certification to Admissions, but students should retain this document for verifying degree progress after transfer.
Credit for Advanced Placement, International Baccalaureate, or College-Level Examination Program courses: AP/IB/CLEP credit is not automatically transferred from the previous institution. Units are transferred only when an official score report is delivered to SF State. Credit is based on the academic year during which exams were taken. Refer to the University Bulletin in effect during the year of AP/IB/CLEP examination(s) for details regarding the award of credit for AP/IB/CLEP.

Students pursuing majors in science, technology, engineering and mathematics (STEM) disciplines often defer 6-9 units of lower division general education in areas C and D until after transfer in order to focus on preparation courses for the major. (This advice does not apply to students pursuing associate degree completion before transfer.)

Transferring from institutions other than CCCs or CSUs

Review SF State’s lower division General Education requirements. Note that, as described below, the four basic skills courses required for admission meet A1, A2, A3, and B4 in the SF State GE pattern. Courses that fulfill the remaining areas of SF State’s lower division GE pattern are available at most two-year and four-year colleges and universities.

Of the four required basic skills courses, a course in critical thinking (GE A3) may not be widely offered outside the CCC and CSU systems. Students should attempt to identify and take an appropriate course no later than the term of application to the CSU. To review more information about the A3 requirement, please visit http://bulletin.sfsu.edu/undergraduate-education/general-education/lower-division/#AAEL.

Identify and complete a 2nd-semester written English composition course before transfer. This is usually the next course after the typical “freshman comp” course, with a focus on writing, reading and critical analytical skills for academic purposes, and developing skills in composing, revising, and the use of rhetorical strategies.

Waiting until after transfer to take a single course at SF State that meets both US and CA/local government requirements may be an appropriate option, particularly if transferring from outside of California.

All students must meet the transfer eligibility requirements outlined below for admission.

For more information, visit the Undergraduate Admissions section.

• Complete 60 or more transferable semester units or 90 or more quarter units
• Earn a college grade point average of 2.00 or better in all transferable courses. Non-local area residents may be held to a higher GPA standard.
• Be in good standing at the last college or university attended
• Complete 30 semester units (45 quarter units) of general education, including four basic skills courses:
  a. One course in oral communication (same as CSU GE area A1)
  b. One course in written composition (same as CSU GE area A2)
  c. One course in critical thinking (same as CSU GE area A3)
  d. One course in mathematics or quantitative reasoning, with intermediate algebra as a prerequisite (same as CSU GE area B4)
• The four basic skills courses and a minimum of 60 transferable semester units (90 quarter units) must be completed by the spring semester prior to fall admission, or by the fall semester prior to spring admission. Earn a “C” or better grade in each basic skills course.