BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION: CONCENTRATION IN ACCOUNTING

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 department is currently considering the removal of impaction status for this program.)
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.

Program Learning Outcomes
1. Students have basic competencies in business-related disciplines.
   a. Students will demonstrate the discipline-based knowledge in accounting, economics, finance, information systems, international business, management, marketing, operations, and statistics.
   b. Students will demonstrate the ability to integrate the knowledge of different functional areas into effective business solutions.
2. Students demonstrate effective communication skills.
   a. Students will create well-written documents on a business topic;
   b. Students will deliver an effective oral presentation on a business topic.
3. Students demonstrate the ability to analyze business situations.
   a. Students will solve business problems using appropriate quantitative and analytical techniques and technologies;
   b. Students will demonstrate the ability to identify and analyze alternatives in a business context;
   c. Students will demonstrate the ability to articulate and defend a course of action.
4. Students develop team skills that facilitate achievement of organizational goals.
   a. Students will work effectively in culturally and ethnically diverse teams demonstrated by the ability to contribute to the team’s performance, interact positively with teammates, keep the team on track, maintain high standards for team performance, and by having the necessary knowledge, skills, and abilities to help the team succeed.
5. Students understand the ethical issues related to the operation of business including sustainability.
   a. Students will identify key concepts in business ethics;
   b. Students will recognize the ethical dilemmas in specific business cases;
   c. Students will analyze how ethical issues can affect the interests of different stakeholders;
   d. Students will propose a business solution to the ethical dilemmas;
   e. Students will be aware of sustainability issues in business.
6. Students understand the issues related to the operation of global business
   a. Students will recognize the relevant global issues including legal, political, social and cultural factors in specific management situations;
   b. Students will analyze the impact of global issues such as legal, political, social and cultural factors in specific management situations;
   c. Students will demonstrate the ability to propose business solutions based on the analysis of global issues including legal, political, social and cultural factors.

Application Information
Applications 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,
Bachelor of Science in Business Administration: Concentration in Accounting

Prerequisites to Core Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>DS 110</td>
<td>Calculus with Business Applications (or equivalent to MATH 110)</td>
<td>3</td>
</tr>
<tr>
<td>ECON 101</td>
<td>Introduction to Microeconomic Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ISYS 263</td>
<td>Introduction to Information Systems (or a passing score on the ISYS 263 CLEP Exam)</td>
<td>3</td>
</tr>
</tbody>
</table>

These 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.

Required Courses (9 units)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 301</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 302</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 305</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives (12 units)

Select 12 units from the following or other courses upon approval of department chair:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 301</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 504</td>
<td>Government and Non-Profit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 506</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 507</td>
<td>Information Systems Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 508</td>
<td>Federal Tax Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 509</td>
<td>Federal Tax Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 513</td>
<td>International Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 518</td>
<td>Accounting Fraud Examination</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 551</td>
<td>Principles of Internal Auditing</td>
<td>3</td>
</tr>
<tr>
<td>BUS 320</td>
<td>Legal Aspects of Business Transactions</td>
<td>3</td>
</tr>
</tbody>
</table>

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 Communication 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>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>Humanities</td>
<td>LD</td>
<td>3</td>
<td>C2</td>
</tr>
<tr>
<td>Social Sciences</td>
<td>LD</td>
<td>3</td>
<td>D1</td>
</tr>
<tr>
<td>Social Sciences: US History</td>
<td>LD</td>
<td>3</td>
<td>D2</td>
</tr>
<tr>
<td>Social Sciences: US &amp; CA Government</td>
<td>LD</td>
<td>3</td>
<td>D3</td>
</tr>
</tbody>
</table>

1. Course must be taken for a letter grade.
Lifelong Learning and Self-Development (LLD)  | UD  | 3  | E
Physical and/or Life Science  | UD  | 3  | UD-B
Arts and/or Humanities  | UD  | 3  | UD-C
Social Sciences  | UD  | 3  | UD-D

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

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

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

First-Time Student Roadmap (4 Year)
Find the correct roadmap (A, B, C, or D):

1. Select the row that matches your English Course choice for A2.*
2. Select the column that matches your QR Category (found at your student center under Math Alert).
3. Click the Roadmap that lines up with your row and column.

For example, if you are taking ENG 104 as your first English course and your student center math alert says you are QR Category III, you should choose Roadmap D.

<table>
<thead>
<tr>
<th>Pathway</th>
<th>QR Cat I/II</th>
<th>QR Cat III/IV</th>
</tr>
</thead>
</table>

*Composition for Multilingual Students: If taking ENG 209 as your first English course, choose the ENG 114 row. If taking ENG 204 for your first English course, choose the ENG 104/ENG 105 row.

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

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 CCs; 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;

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 a 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 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.

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
(bulletin.sfsu.edu/undergraduate-admissions).

- Complete 60 or more transferable semester units or 90 or more
  quarter units
- Earn a college grade point average of 2.0 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 (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.