ACCOUNTING (ACCT)

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.

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

ACCT 101 Introduction to Managerial Accounting (Units: 3)
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.

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

ACCT 102 Introduction to Managerial Accounting II (Units: 3)
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.

Prerequisite: ACCT 101 and ACCT 301 with grades of C or better.

ACCT 103 Cost Accounting (Units: 3)
Development and use of accounting information systems for managerial control and external reporting.

Prerequisite: ACCT 101 and ACCT 301 with grades of C or better.

ACCT 300 Cost Accounting II (Units: 3)
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.

Prerequisite: ACCT 301 with a grade of C- or better.

ACCT 104 Accounting Information Systems (Units: 3)
Selected accounting problems. Business combinations and consolidated financial statements. Multinational operations, segmental reporting, interim reporting, and partnerships.

Prerequisite: ACCT 301* with a grade of C- or better.

ACCT 105 Federal Tax Accounting I (Units: 3)
Financial reporting policies, procedures, and responsibilities of state and local government units, hospitals, trust entities, schools, voluntary health organizations, and other non-profit organizations.

Prerequisite: ACCT 104 with a grade of C or better.

ACCT 106 Federal Tax Accounting II (Units: 3)
Federal income tax law as applied to individuals, corporations, and partnerships. Tax research and responsibilities in tax practice.

Prerequisite: ACCT 105 with a grade of C or better.

ACCT 107 International Accounting (Units: 3)
The international aspects of accounting, financial reporting, and operations of multinational enterprises (MNE).

Prerequisite: ACCT 106 with a grade of C or better.

ACCT 108 Government and Non-Profit Accounting (Units: 3)
Federal income tax focused on advanced topics applicable to individuals, corporations, and partnerships. Estate and gift taxation and income taxation of estates and trusts.

Prerequisite: ACCT 107 with a grade of C or better.

ACCT 109 Accounting Fraud Examination (Units: 3)
The nature of fraud. Interactive case sessions on how fraud is committed and how to investigate fraud.

Prerequisite: ACCT 108 with a grade of C or better.

ACCT 110 Accounting Ethics and Professional Responsibilities (Units: 3)
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. 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. Course meets the California Board of Accountancy accounting ethics education requirement for CPA licensure.

Prerequisite: ACCT 109 with a grade of C or better.

ACCT 111 Accounting Internship (Units: 1-3)
Work experience, related to the student’s academic program, with an accounting firm, private industry, government agency, or not-for-profit organization.

Prerequisite: ACCT 110 with a grade of C or better.

ACCT 112 Accounting Internship II (Units: 1-3)
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.

Prerequisite: ACCT 111 with a grade of C or better.

ACCT 113 Accounting Internship III (Units: 1-3)
The accounting system environment with respect to computer implementation of procedures. Audit techniques and specific audit methodology to handle computerized audits.

Prerequisite: ACCT 112 with a grade of C or better.

ACCT 114 Accounting Internship IV (Units: 1-3)

Prerequisite: ACCT 113 with a grade of C or better.

ACCT 115 Accounting Internship V (Units: 1-3)
The nature of fraud. Interactive case sessions on how fraud is committed and how to investigate fraud.

Prerequisite: ACCT 114 with a grade of C or better.
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 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.


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 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: Enrollment priority for M.S. Accounting students with ACCT 800 and two additional 800-level ACCT courses; or SF State Scholars Accounting and Certificate in Accounting students; 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)