

# ACCOUNTING

## Lam Family College of Business

Dean: Dr. Eugene Sivadas

### Department of Accounting

Creative Arts Building, Room 251

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Email: [acctg@sfsu.edu](mailto:acctg@sfsu.edu)

Chair: Dr. Amy Chang

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

### Professor

Chun Chia (Amy) Chang (2006), *Professor in Accounting*. Ph.D. University of Houston.

George R. Frankel (1991), *Professor in Accounting*. M.B.A. University of California, Berkeley, J.D. Yale Law School, LL.M. New York University, School of Law.

Theresa A. Hammond (2008), *Professor in Accounting*. M.B.A., Ph.D. University of Wisconsin, Madison.

Su-Jane Hsieh (1992), *Professor in Accounting*. Ph.D. Purdue University.

Jai Seong Kang (1983), *Professor in Accounting*. M.B.A. Central Missouri State University, Ph.D. Texas A M University, C.P.A.

Jung Hoon Kim (2017), *Professor in Accounting*. Ph.D. University of California, Berkeley.

### Associate Professor

Min Chen (2015), *Associate Professor in Accounting*. Ph.D. Kent State University.

Shih-Chu Chou (2016), *Associate Professor in Accounting*. M.P.A. The University of Texas at Austin, Ph.D. The University of Texas at Dallas.

Katherine M. Hetherington (2014), *Associate Professor in Accounting*. J.D. University of Washington School of Law, LL.M. University of Florida Levin College of Law.

Yifan Li (2017), *Associate Professor in Accounting*. Ph.D. University of California, Irvine.

Bing Luo (2015), *Associate Professor in Accounting*. Ph.D. University of North Texas.

Lufei Ruan (2016), *Associate Professor in Accounting*. Ph.D. Carnegie Mellon University.

### Assistant Professor

Lele Chen (2020), *Assistant Professor in Accounting*. M.S.A. Suffolk University, Ph.D. The University of Texas at San Antonio.

Shuoyuan He (2019), *Assistant Professor in Accounting*. Ph.D. University of Illinois at Urbana-Champaign.

Wei Huang (2018), *Assistant Professor in Accounting*. Ph.D. Arizona State University.

Yao-Tien Lee (2019), *Assistant Professor in Accounting*. Ph.D. McMaster University.

Joanne Sopt (2018), *Assistant Professor in Accounting*. Ph.D. ESSEC Business School.

Inae (Lena) Yang (2022), *Assistant Professor in Accounting*. S.J.D. Tulane University.

### Lecturer

Youmna Assad (2019), *Lecturer in Accounting*. E.M.B.A. Pepperdine University, C.P.A.

David Griffis (2012), *Lecturer in Accounting*. J.D. University of San Francisco, School of Law.

Richard Gunn (2023), *Lecturer in Accounting*. B.A. Baruch College, C.P.A.

William Hefter (1988), *Lecturer in Accounting*. M.B.A. University of Oregon, C.P.A.

Mark Li (2013), *Lecturer in Accounting*. M.P.A. University of Texas at Austin, C.P.A.

### Major

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

### Masters

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

### Certificate

- Graduate 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. (CR/NC grading only)

#### ACCT 100SI Supplemental Instruction for Introduction to Financial Accounting (Unit: 1)

Prerequisite: Concurrent enrollment in ACCT 100\*.

Discussion and problem-solving designed to promote understanding of key concepts to enhance student success in ACCT 100: Introduction to Financial Accounting. Activity. (CR/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\*. ACCT 100\* or equivalent with a grade of C- or better.

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 101SI Supplemental Instruction: Introduction to Managerial Accounting (Unit: 1)**

Prerequisite: Concurrent enrollment in ACCT 101\*.

Discussion and problem-solving for ACCT 101: Introduction to Managerial Accounting topics that provide additional practice, such as cost-volume-profit analysis, budgeting, and variances control. Activity. (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, variances, decentralization, cost allocation, budgeting, and 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\* (may be taken concurrently) 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 permission 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. (Plus-minus letter grade only)

**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\* with a grade of C or better; ACCT 307\* or ISYS 363\* with grades of C- or better; DS 212\* or MATH 124\* or ISED 160\* 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 301\* with a grade of C or better and ACCT 307\* with a grade of C- or better.

Exploration of 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. (Plus-minus letter grade only)

**ACCT 509 Federal Tax Accounting II (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 focused on advanced topics applicable to individuals, corporations, and partnerships. Estate and gift taxation and income taxation of estates and trusts. (Plus-minus letter grade only)

**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. (Plus-minus letter grade only)

**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 527 Artificial Intelligence Powered Accounting: Natural Language Processing & Robotic Process Automation (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.

Introduction to the foundational knowledge of artificial intelligence and its accounting applications of natural language processing and robotic process automation. (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: Permission 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 780 Financial Accounting (Units: 3)**

Prerequisite: Restricted to graduate Business students; graduate students in other programs permitted with the permission of the Faculty Director of Graduate Programs.

Survey of financial accounting including relevant standards and concepts. Preparation and use of financial statements. Measurement and reporting of financial information to external parties. (Plus-minus letter grade only) [Formerly BUS 780]

**ACCT 800 Financial Accounting I (Units: 3)**

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in ACCT 780; or SF State Scholars Accounting majors and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 ACCT 780 or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 ACCT 780, or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 permission 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 permission 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 805 Artificial Intelligence, Blockchain and Accounting (Units: 3)**

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

Introduction to the foundational knowledge of artificial intelligence and blockchain, and discussion of their accounting implications. (Plus-minus letter grade only)

**ACCT 807 Seminar in Accounting Information Systems (Units: 3)**

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in ACCT 780, or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 permission 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 810 Comprehensive Financial Accounting (Units: 3)**

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

Comprehensive study of accounting standards, accounting concepts, balance sheet (current assets, long-term assets, current liabilities, long-term liabilities, stockholders' equity), income statement (revenue and expense recognition, earnings per share), statement of cash flows, and statement of stockholders' equity. (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 ACCT 780 (may be taken concurrently); or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 permission 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; ACCT 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. (Plus-minus letter grade only)

**ACCT 818 Advanced Accounting Ethics (Units: 3)**

Prerequisites: Restricted to either graduate Business students with ACCT 780; or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 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 permission 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 831 Financial Statement Analysis (Units: 3)**

Prerequisites: Restricted to either graduate Business students with ACCT 780, or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 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 permission 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 ACCT 780, or SF State Scholars Accounting and Certificate in Accounting students. Graduate students in other majors permitted with the permission 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 permission 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 855 Seminar in Cybersecurity Audit and Disclosure (Units: 3)**

Prerequisites: Restricted to either graduate Business students with a grade of B- or better in ACCT 780, or SF State Scholars Accounting and Certificate in Accounting students.

Development of the abilities required to conduct cybersecurity audits and cybersecurity risk disclosure for public and private business entities. Focus on the role of the accounting and audit functions in an organization with an emphasis on cybersecurity audit, information assurance, and management responsibilities in the evaluation of cybersecurity risk management and disclosure. Discussion of cybersecurity audit principles, cybersecurity risk management concepts, mandatory disclosure regulations, and voluntary disclosure practices on cybersecurity topics. (Plus-minus letter grade only)

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

Prerequisites: ACCT 800 and ACCT 801 or equivalents; or permission 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; permission 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)