

# 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 that 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.

## Program Learning Outcomes

- a. Students have basic competencies in business-related disciplines.
  - i. Students will demonstrate the discipline-based knowledge in accounting, economics, finance, information systems, international business, management, marketing, operations, and statistics.
  - ii. Students will demonstrate the ability to integrate the knowledge of different functional areas into effective business solutions.
- b. Students demonstrate effective communication skills.
  - i. Students will create well-written documents on a business topic;
  - ii. Students will deliver an effective oral presentation on a business topic.
- c. Students demonstrate the ability to analyze business situations.
  - i. Students will solve business problems using appropriate quantitative and analytical techniques and technologies;
  - ii. Students will demonstrate the ability to identify and analyze alternatives in a business context;
  - iii. Students will demonstrate the ability to articulate and defend a course of action.
- d. Students develop team skills that facilitate achievement of organizational goals.
  - i. 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.
- e. Students understand the ethical issues related to the operation of business, including sustainability.
  - i. Students will identify key concepts in business ethics;
  - ii. Students will recognize the ethical dilemmas in specific business cases;
  - iii. Students will analyze how ethical issues can affect the interests of different stakeholders;
  - iv. Students will propose a business solution to the ethical dilemmas;
  - v. Students will be aware of sustainability issues in business.
- f. Students understand the issues related to the operation of global business.
  - i. Students will recognize the relevant global issues including legal, political, social, and cultural factors in specific management situations;
  - ii. Students will analyze the impact of global issues such as legal, political, social, and cultural factors in specific management situations;
  - iii. Students will demonstrate the ability to propose business solutions based on the analysis of global issues, including legal, political, social, and cultural factors.

## 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.

## SF State Scholar Program in Accounting

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The SF State Scholar Program in Accounting is a combined program that awards both the Bachelor of Science in Business Administration (BSBA with Concentration in Accounting) and the Master of Science in Accountancy (MSA). Students will receive both BSBA and MSA degrees when they complete each degree requirements.

Once admitted, students may take up to four 800-level graduate courses during the undergraduate program and will take the remaining 800-level graduate courses after transitioning into the graduate program. Therefore, students can earn MSA degree in addition to BSBA degree by spending 1 additional year (with careful course planning). Moreover, students can save cost in pursuing MSA degree since students enrolling in 800-level graduate courses during the undergraduate program will be assessed at the undergraduate tuition and fee rate.

Accounting SF State Scholars are highly likely to satisfy all California CPA Exam and License educational requirements upon completion of the MSA program. For example, the "Accounting Study" educational requirement for CA CPA License is automatically fulfilled with MSA degree. Moreover,

all courses taken during MSA program will count toward other CA CPA Exam and License educational requirements.

The application process is also simplified. For example, GMAT/GRE and recommendation letters are waived. Application instructions are announced at the beginning of each semester to all undergraduate students with accounting concentration.

## Bachelor of Science in Business Administration: Concentration in Accounting – 69 Units Minimum

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

Students must earn a grade of C- or higher in core Business courses required as prerequisites for other core Business courses.

All concentration courses must be taken on a letter-grade basis. Students must have a minimum grade point average of 2.0 in all concentration courses.

### Prerequisite Courses (9-12 units)

Code	Title	Units
Select One:		3-6
DS 110	Calculus with Business Applications	
MATH 107 & MATH 108	Mathematics for Business Calculus I and Mathematics for Business Calculus II	
MATH 110	Business Calculus	
ECON 101	Introduction to Microeconomic Analysis	3
ISYS 263	Introduction to Information Systems	3
	or a passing score on the ISYS 263 CLEP Exam	

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) fulfill General Education requirements.

### Core Requirements (39 units)

Code	Title	Units
ACCT 100	Introduction to Financial Accounting	3
ACCT 101	Introduction to Managerial Accounting	3
ACCT 307	Accounting Information Systems	3
Select One:		3
BUS 300GW	Business Communication for Professionals - GWAR	
DS 660GW	Communications for Business Analytics - GWAR	
BUS 682	Seminar on Business and Society <sup>1</sup>	3
BUS 690	Seminar in Business Policy and Strategic Management <sup>1</sup>	3
Select One:		3
DS 212	Business Statistics	
MATH 124	Elementary Statistics	
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
MGMT 405	Introduction to Management and Organizational Behavior	3
MKTG 431	Principles of Marketing	3

<sup>1</sup> Course must be taken for a letter grade.

### Concentration Requirements (15 units)

Code	Title	Units
ACCT 301	Intermediate Financial Accounting I	3
ACCT 302	Intermediate Financial Accounting II	3
ACCT 305	Cost Accounting	3
Select Two:		6
ACCT 501	Advanced Accounting	
ACCT 504	Government and Non-Profit Accounting	
ACCT 506	Auditing	
ACCT 508	Federal Tax Accounting I	
ACCT 514	Fundamentals of Data Analytics in Accounting	

### Electives (6 units)

Select two courses not already used to satisfy the concentration requirements above:

Code	Title	Units
ACCT 320	Legal Aspects of Business Transactions	3
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 514	Fundamentals of Data Analytics in Accounting	3
ACCT 517	Accounting Ethics and Professional Responsibilities	3
ACCT 518	Accounting Fraud Examination	3
ACCT 531	Fundamentals of Financial Statement Analysis and Valuation	3
ACCT 551	Principles of Internal Auditing	3

**Note:** ACCT 317 may be used as a University elective to satisfy the minimum units required for the degree.

### General Education Requirements

Requirement	Course Level	Units	Area Designation
Oral Communication	LD	3	A1
Written English Communication	LD	3	A2
Critical Thinking	LD	3	A3
Physical Science	LD	3	B1
Life Science	LD	3	B2
Lab Science	LD	1	B3

Mathematics/ Quantitative Reasoning	LD	3	B4
Arts	LD	3	C1
Humanities	LD	3	C2
Arts or Humanities	LD	3	C1 or C2
Social Sciences	LD	3	D1
Social Sciences: US History	LD	3	D2
Lifelong Learning and Self- Development (LLD)	LD	3	E
Ethnic Studies	LD	3	F
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)**

The roadmaps presented in this Bulletin are intended as suggested plans of study and do not replace meeting with an advisor. For a more personalized roadmap, please use the Degree Planner (<https://registrar.sfsu.edu/degreeplanner/>) tool found in your [Student Center](#).

[First-Time Student Roadmap \(http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/roadmap-i-ii-eng/\)](http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/roadmap-i-ii-eng/)

**SF State Scholars**

The San Francisco State Scholars program provides undergraduate students with an accelerated pathway to a graduate degree. Students in this program pursue a bachelor's and master's degree simultaneously. This program allows students to earn graduate credit while in their junior and/or senior year, reducing the number of semesters required for completion of a master's degree.

B.A. in Accounting & M.S. in Accountancy SF State Scholars Roadmap (<http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/scholars-roadmap/>)

**Transfer Student Roadmaps**

For students with an AS-T in **Business Administration** with 18 units in the major satisfied.

[Roadmap with 18 Lower-Division Units \(http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/adt18-roadmap/\)](http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/adt18-roadmap/)

For students with an AS-T in **Business Administration** with 15 units in the major satisfied.

[Roadmap with 15 Lower-Division Units \(http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/adt15-roadmap/\)](http://bulletin.sfsu.edu/colleges/business/accounting/bs-business-administration-concentration-accounting/adt15-roadmap/)

**General Advising Information for Transfer Students**

- Before transfer, complete as many lower-division requirements or electives for this major as possible.
- 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> (<http://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;
- Which courses at a CCC satisfy CSU GE, US History, and US & CA Government requirements.

Remedial courses are not transferable and do not apply to the minimum 60 semester units/90 quarter units 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 (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 [bulletin.sfsu.edu/undergraduate-education/general-education/lower-division/#AAEL](https://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.