

Currently Offered Graduate-Level ACCT Courses **(<http://bulletin.sfsu.edu/courses/acct/>)**

ACCT 800 Financial Accounting I: 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.

ACCT 801 Financial Accounting II: Accounting for investments, liabilities, stockholders' equity, pensions, leases, income taxes, earnings per share, and cash flow.

ACCT 802 Strategic Management Accounting: 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.

ACCT 803 Auditing Principles and Practice: 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.

ACCT 804 Legal and Professional Responsibilities in Accounting: 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.

ACCT 807 Seminar in Accounting Information Systems and Cybersecurity Reporting: 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.

ACCT 811 Introduction to Federal Tax: An in-depth introduction to federal tax problems: income, deductions, credits, exemptions, and property transactions.

ACCT 812 Advanced Federal Taxation: 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>

ACCT 814 Seminar in Accounting Data Analytics: Exploration of how to draw insights from financial statement data and to solve complex data analytic and visualization problems.

ACCT 818 Accounting Ethics: 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.

ACCT 823 Advanced Topics in Not-for-Profit Accounting: 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: Financial statement analysis and recent developments in financial accounting, ethics, and regulation. Relevant to CPAs, CMAs, and financial managers.

ACCT 835 Corporate Governance and the Design and Testing of Internal Controls: Examination of corporate governance structures and the design and testing of internal controls related to financial reporting.

ACCT 851 Advanced Financial Reporting: 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)

Graduate Certificate in Accounting
(<http://bulletin.sfsu.edu/colleges/business/accounting/certificate-accounting/>)

Students seeking the certificate in accounting must complete one graduate-level ACCT course from each of 3 categories below (a total of 9 units).

Category	Courses
Financial Accounting Focus (3 units)	ACCT 800 Financial Accounting I ACCT 801 Financial Accounting II ACCT 831 Financial Statement Analysis ACCT 851 Advanced Financial Reporting
Tax and Managerial Accounting Focus (3 units)	ACCT 802 Strategic Management Accounting ACCT 811 Introduction to Federal Tax ACCT 812 Advanced Federal Taxation ACCT 848 Seminar in Cost Accounting
Audit, Business Law, AIS, Ethics, Not-for-profit (3 units)	ACCT 803 Auditing Principles and Practice ACCT 804 Legal and Professional Responsibilities in Accounting ACCT 807 Seminar in Accounting Information Systems and Cybersecurity Reporting ACCT 818 Accounting Ethics ACCT 823 Advanced Topics in Not-for-Profit Accounting

Please contact Accounting Department Graduate Program Faculty Coordinator (jhkim@sfsu.edu) if students have questions about courses and certificate program.