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From SFSU Acct 301 Pre-test information page: "Students may prepare for the pretest by studying any introductory financial accounting textbook which includes material on the double entry bookkeeping system (i.e., debits and credits). Most introductory financial accounting textbooks cover this material.

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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.

**Accounting (ACCT) < San Francisco State University**

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