

COURSES

ACCOUNTING COURSES

ACC 001A Financial Accounting (4.0 Units) 4.0 UNITS

Advisory MAT 903. This is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers recording and reporting of business transactions, generally accepted accounting principles, financial statements, and statement analysis.

ACC 001B Managerial Accounting (4.0 Units) 4.0 UNITS

Advisory MAT 903 Prerequisite ACC 001A This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. The course covers cost behavior, cost-volume-profit analysis, profit planning, and performance analysis in manufacturing and service environments.

ACC 023 Small Business Accounting (3.0 Units) 3.0 UNITS

Total Lecture: 54 hours Acceptable for credit: California State University This course is designed as a non-theoretical, practical approach to accounting with special emphasis on accounting for the smaller business establishments including the basic bookkeeping cycle, petty cash, bank reconciliations, and payroll accounting. Pass/No Pass Option.

ACC 033 Forecasting Financial Statements Using Excel (1.5 Lecture) 1.5 UNITS

Prerequisite: ACC 001A This course combines the theory and procedure of cash budgeting and financial statement projection with the spreadsheet program Excel. Students build Excel spreadsheet models to project an income statement, balance sheet, and cash flow budget.

ACC 034 Business Financial Planning Using Excel (1.5 Lecture) 1.5 UNITS

Prerequisite ACC 001A This course combines the theory and procedure of financial planning and analysis with the use of the spreadsheet program Excel. Students build Excel spreadsheet models to do loan amortization, capital budgeting, lease vs. buy analysis, and breakeven analysis. ACC 033 is not a prerequisite.

ACC 046 Personal Finance (3.0 Units) 3.0 UNITS

Fundamentals of personal finance including financial planning, money management, income and asset protection, and investments. Course material covered includes calculations and problem solving related to budgeting, managing income taxes, building and maintaining good credit, large personal assets purchases, managing property and liability risk, investment fundamentals, and retirement and estate planning. Students prepare their own personal budgets and statements of net worth. The time value of money and its importance in the financial planning process is stressed. Pass/No Pass Option.

ACC 051A Taxation of Individuals (4.0 Units) 4.0 UNITS

This course covers Federal and California tax laws and preparation for individuals and small businesses. Eligibility for ENGL 001A and READ 054 Advisory ACC 001A Advisory MAT 903

ACC 051B Taxation of Business Entities (3.0 Units) 3.0 UNITS

Advisory: MAT 903 Advisory: ACC 001A The course, through problems and case studies, develops a basic understanding of the taxation principles applied to partnerships, corporations, estates and trusts with an emphasis on tax research and written communication skills.

ACC 052 Payroll and Business Tax Accounting (3.0 Units) 3.0 UNITS

Prerequisite ACC 001A Advisory MAT 903 This course offers a thorough study of payroll preparation, payroll taxes, sales taxes, and personal property taxes.

ACC 057A Cost Accounting (4.0 Units) 4.0 UNITS

Prerequisite ACC 001B Advisory MAT 903 This course covers cost accounting terminology, techniques and systems for managerial decision making. Topics include various costing systems, activity-based costing, budgeting and variance analysis, cost volume profit analysis, pricing decisions, the balanced scorecard, capital budgeting, and ethics.

ACC 058A Intermediate Accounting I (4.0 Units) 4.0 UNITS

Advisory: MATH 903 Prerequisite: ACCTG 001A. This course is a review of financial accounting with in-depth analysis of balance sheet accounts, time value of money, and accounting theory.

ACC 058B Intermediate Accounting II (4.0 Units) 4.0 UNITS

Advisory: ACC 058A Advisory: MAT 903 Prerequisite: ACC 001A This course covers principles, control and theory of accounting for liabilities and equities, preparation and analysis of cash flow statements, and financial statement analysis.

ACC 059A Financial Auditing (4.0 Units) 4.0 UNITS

Prerequisite: ACC 001A Advisory: ACC 058A Advisory: ACC 058B The course covers auditing and its environment including ethics, legal issues, fraud, auditing procedures, work paper preparation and report writing.

ACC 061 Quickbooks: Online Software (3.0 Units) 3.0 UNITS

Advisory: ACC 001A. Acceptable for credit: California State University. Students use QuickBooks Online accounting software to set up, enter transactions, and produce reports using general ledger, accounts receivable, accounts payable, financial statement analysis, depreciation, inventory and payroll modules. It is recommended that students have either completed, or are concurrently enrolled in, ACC 001A or have practical accounting experience. Pass/No Pass Option.

ACC 066 Accounting for Governmental and Nonprofit Entities (3.0 Units) 3.0 UNITS

Total Lecture: 54 hours Prerequisite: ACC 001A. Advisory: ACC 001B. Acceptable for credit: California State University. Study of the theory and practice of accounting for federal, state, and local governmental entities and nonprofit organizations. Topics include analysis and application of pronouncements from the Governmental Accounting Standards Board (GASB); fund accounting, operational and cash budgeting, and operational control issues; transaction analysis, financial statement preparation and analysis, and external reporting issues. Accounting for Governmental and Nonprofit Entities includes topics tested on the Financial Accounting and Reporting (FAR) section of the CPA exam. This course is part of the CPA Exam Preparation Series, which is intended to meet the education requirement to sit for the CPA exam. Students who intend to transfer should take this course at their transfer school. Pass/No Pass Option.

ACC 067 Advanced Accounting (4.0 Units) 4.0 UNITS

Total Lecture: 72 hours. Prerequisite: ACC 001A Advisory: ACC 058A and ACC 058B. Acceptable for credit: California State University. Advanced Accounting is the last in the series of financial accounting courses. Topics covered in this class include: accounting for consolidations, investments in other corporations, foreign currency transactions, and partnerships. Advanced Accounting includes topics tested on the Financial Accounting and Reporting (FAR) section of the CPA exam. This course is part of the CPA Exam Preparation Series, which is intended to meet the education requirement to sit for the CPA exam. Students who intend to transfer should take this course at their transfer school. Pass/No Pass Option.

ACC 070 Ethics in Accounting (3.0 Units) 3.0 UNITS

Prerequisite ACC 001A This course involves the study of ethical problems which arise within accounting and corporate management. The focus is on ethical issues in corporate case studies such as Enron, Worldcom, Sunbeam, and Madoff.

ACC 073 Accounting Information Systems (4.0 Units) 4.0 UNITS

Total Lecture: 72 hours. Prerequisite: ACC 001A. Acceptable for credit: California State University. mUsing SAP, an enterprise resource system (ERP) adopted by the majority of Fortune 1000 companies, students will gain valuable and practical skills in Accounting Information Systems, common business processes, basic database designs, and systems controls. The skills built will be useful for individuals planning to take additional higher level business, accounting, and/or information systems classes; seeking careers in the accounting / finance department of organizations; or interested in becoming an auditor, analyst, or consultant. Grade only.

