

COURSE DESCRIPTIONS

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ACCOUNTING

ACCTG 1, Introduction to Financial Accounting 5 units

Transfer: UC, CSU

C-ID: Students must take ACCTG 1 and 2 to earn the equivalent of C-ID ACCT 110.

• Advisory: MATH 20.

This course introduces the student to the sole proprietorship, partnership, and corporate forms of ownership. This course also familiarizes the student with recording, classifying and interpreting financial data for service and merchandising businesses. It includes a study of the journals, ledgers and financial statements used by these entities. Also covered are computerized accounting systems, internal control, ethics, cash, accounts and notes receivable, merchandise inventory, plant assets and intangible assets, liabilities, and equity accounts. Basic managerial accounting topics are also introduced.

ACCTG 2, Corporate Financial and Managerial Accounting 5 units

Transfer: UC, CSU

C-ID: ACCT 120; Students must take ACCTG 1 and 2 to earn the equivalent of C-ID ACCT 110.

• Prerequisite: ACCTG 1.

This course continues the study of introductory financial accounting principles begun in Accounting 1 and also covers introductory managerial accounting. The financial accounting portion of the course (2 units) covers the corporate form of business organization, bond financing, installment notes and other long-term liabilities, investments in debt and equity securities, international operations and the Statement of Cash Flows, corporate financial statement preparation and analysis and other GAAP and IFRS considerations. The managerial portion of the course (3 units) covers accounting concepts relevant to internal users rather than third party users of financial statements. Managerial accounting study includes full absorption and variable costing, cost accounting for job order and for mass produced goods (process costing), just-in-time, activity-based and total quality management approaches to costing manufacturing operations. Also studied are segment reporting, performance measurement, cost-volume-profit analysis, flexible budgeting, capital expenditure budgeting, standard costing, responsibility accounting, and decision making processes. Ethical issues surrounding these topics are also addressed.

ACCTG 6, Accounting Consolidations 3 units

Transfer: CSU

• Prerequisite: ACCTG 2.

• Advisory: ACCTG 10C.

This course begins with the study of business combinations and covers in depth the preparation of consolidated financial statements. This course also covers accounting for estates and trusts.

ACCTG 6 and ACCTG 7 may be taken in either order, or concurrently. It is not necessary to take ACCTG 6 prior to taking ACCTG 7.

ACCTG 7, Advanced Accounting: Special Topics 3 units

Transfer: CSU

• Prerequisite: ACCTG 2.

• Advisory: ACCTG 10C.

This course covers special accounting topics including accounting for foreign currency transactions, translation of foreign currency financial statements, accounting for partnerships, state and local governments, not-for-profit entities and accounting research.

ACCTG 6 and ACCTG 7 may be taken in either order, or concurrently. It is not necessary to take ACCTG 6 prior to taking ACCTG 7.

ACCTG 9, Accounting Ethics 3 units

Transfer: CSU

• Advisory: ACCTG 1 or ACCTG 21.

This course surveys professional ethics for the accounting profession in the context of ethical theory, the history of ethical thought, the nature of accounting, tax and auditing fiduciary responsibilities, the rules of accounting codes of conduct, financial statement representations and fraud, and the theoretical and practical application of ethical principles to business situations. Topics include ethical standards specific to the accounting profession, an examination of the balance between the competing interests of the accountant's roles as management consultant and reporter of financial information to third parties, and the interests of businesses, government and professional regulatory agencies and the public. Reading, writing, analysis and discussion are core elements of the class.

ACCTG 10A, Intermediate Accounting A 3 units

Transfer: CSU

• Prerequisite: ACCTG 2.

Basic pronouncements of the Financial Accounting Standards Board and their applications to accounting are covered in this course, along with cash, receivables, inventory, time value of money, and financial statements overview.

ACCTG 10B, Intermediate Accounting B 3 units

Transfer: CSU

• Prerequisite: ACCTG 2.

• Advisory: ACCTG 10A.

This course includes study of the basic pronouncements of the Financial Accounting Standards Board and their applications to accounting. In this course, the following are covered in detail: revenue recognition, investments, land, buildings, equipment, intangible assets, current liabilities and contingencies, and long term liabilities.

ACCTG 10C, Intermediate Accounting C 4 units

Transfer: CSU

• Prerequisite: ACCTG 2.

• Advisory: ACCTG 10A.

This course includes study of the pronouncements of the Financial Accounting Standards Board and other primary source GAAP and their applications to accounting for corporations. The following are covered in detail in this course: investments, earnings per share, financial statement analysis, revenue recognition, accounting for income taxes, pensions, leases, and full disclosure in financial reporting.

ACCTG 11, Cost Accounting 3 units

Transfer: CSU

• Prerequisite: ACCTG 2.

This course focuses on cost accounting theory with emphasis on job order and process cost accounting, accounting methods for material, labor, and factory overhead, and preparation of financial statements from cost data. Topics include cost management concepts, activity cost behavior, job order costing, process costing, budgeting, standard costing, cost/volume/profit analysis, and tactical decision-making.

ACCTG 12, Auditing 3 units

Transfer: CSU

• Advisory: ACCTG 2.

This course covers the role and responsibility of certified public accountants in the audit of financial statements. Emphasis will be placed on verification of balance sheets and internal control of accounting systems and accounting cycles. Topics include AICPA and PCAOB auditing standards, professional ethics, legal liability, internal control, audit sampling and audit reports.

ACCTG 15, Individual Income Taxes 3 units

Transfer: CSU

• Advisory: ACCTG 1 or ACCTG 21.

Internal Revenue Service tax laws and regulations and accounting procedures are studied in this course to enable the tax professional to apply the information to completing federal individual income taxes.

ACCTG 16, Taxation of Corporations, Partnerships, Estates and Trusts 3 units

Transfer: CSU

• Advisory: ACCTG 2.

This course covers tax laws and the reporting requirements of the Internal Revenue Service as applied to corporations, partnerships, estates and trusts.

ACCTG 17, Income Tax Preparation (CTEC-Approved) 4 units

Transfer: CSU

This comprehensive course is intended for individuals to enter the tax profession and enable them to prepare individual tax returns for the general public, including individual taxpayers who operate sole-proprietor businesses. At the completion of the course, students will be able to prepare most individual tax returns and Schedule C for small business returns. This tax course is a qualified course by the California Tax Education Council (CTEC) and fulfills the requirements to become a California Registered Tax Preparer (CRTP). In addition, this course may help you pass the IRS certification exam and participate in the IRS Volunteer Income Tax Assistance (VITA) program.

ACCTG 19A, IRS Volunteer Income Tax Assistance (VITA) Program – Tax Preparer 1 unit

Transfer: CSU

• Prerequisite: IRS Certification.

This course will allow students to prepare individual income tax returns to low-income individuals through the IRS VITA Program. Students will learn to use tax software to accurately prepare and file federal and state individual income tax returns within the scope of the VITA Program. Students will learn how to develop a system of quality control for tax returns and develop communication skills through interviews of taxpayers and explanations of tax return results.

ACCTG 21, Business Bookkeeping 3 units

Transfer: CSU

This course surveys basic bookkeeping principles and practices and the use of records to help bookkeepers and business owners/managers better understand common business terms, transactions, and record keeping in small businesses. This course provides the student with the basic accounting concepts and procedures required for all businesses. Through lecture and problem solving, the student will learn to do a full set of books pertaining to a small business enterprise. Topics covered include analyzing and classifying business transactions, financial statements, worksheets and adjusting entries, bank reconciliations, payroll, specialized journals, and tax aspects of small businesses.

ACCTG 22, Advanced Bookkeeping 3 units

Transfer: CSU

• Prerequisite: ACCTG 21.

This course is a continuation of ACCT 21, and this course extends the bookkeeping principles and practices to a merchandising enterprise. Through lecture and problem solving, students will learn how to account, manage and report merchandising activities for a small enterprise. Major topics covered are accruals and deferrals, financial statements and closing procedures, including specific topics in Accounts Receivable and Uncollectible Accounts, Notes Receivable and Payable, Inventory, and Property, Plant and Equipment and Partnership.

ACCTG 23, Payroll Accounting 3 units

Transfer: CSU

Students will learn the fundamental skills and basic principles of business payroll. The focus of the course is primarily in payroll and personnel record keeping, calculation of gross pay using various methods, calculation of Social Security and Medicare taxes, calculation of federal and state income taxes, calculation of federal and state unemployment taxes, journalizing and posting payroll entries, and completing various federal and state forms.

ACCTG 31A, Excel for Accounting 3 units

Transfer: CSU

• Advisory: ACCTG 1 or ACCTG 21.

This course entails the detailed application of accounting principles using Excel. Topics include creating professional worksheets, the use of formulas and functions, charts, data tables, basic macros, and other Excel features with an emphasis on accounting as a financial analysis tool. Students that complete this course will be prepared to take the Microsoft Office Specialist certification exam.

This course uses Microsoft Office 365.

ACCTG 31B, Advanced Excel for Accounting 3 units

Transfer: CSU

• Advisory: ACCTG 31A.

This course includes the advanced application of Excel for accounting features. Topics include the use of complex Excel functions and formulas, advanced Charts, advanced database features, Consolidation, Data Validation, PivotTables and PivotCharts, an introduction to Visual Basic, Dashboards and Power BI, and other advanced Excel features with emphasis on accounting as a financial analysis tool. This class will prepare students for the Microsoft Office Expert certification exam.

This course uses Microsoft Office 365 and Power BI.

ACCTG 40A, Data Analytics for Accounting 3 units

Transfer: CSU

This course introduces students to data analytics for an accounting professional. This course will teach students how to answer accounting questions by accessing accounting data, extracting accounting data, visualizing the data and how to communicate the results with others. Students will learn the IMPACT model for structuring data analysis. The primary methods for extracting data will center on data requests using system reports. The primary tools for analyzing the data will be Excel and Tableau.

ACCTG 40B, Auditing Analytics 3 units

Transfer: CSU

This course introduces students to the basis of the modern audit and audit data analytics. Students will learn the impact of automation on the audit planning process. In addition, students will learn to assess different types of audit analytical procedures and determine what procedures should be used in the audit. Students will learn to execute their audit testing procedures and interpret the audit data results. Students will learn to identify key performance indicators, and they will create a dashboard to monitor business results. The primary methods for extracting data will center on data requests using system reports,

SQL and XBRL. The primary tools for analyzing the data will be Excel and Tableau.

ACCTG 41, Accounting for Entrepreneurs 3 units

Transfer: CSU

This course introduces students to entrepreneurship through the lens of accounting. This course teaches students the steps to start a business in California, the different business entity types, how to register your business and the accounting methods commonly used by small businesses. Students will learn about state and federal tax agencies and the reporting requirements to ensure their business complies with state and federal laws. This course will also briefly cover sales tax obligations and sales tax software tools that small business owners can use to track their sales tax. Students will learn the foundations of accounting and how to setup and manage their company records using popular accounting software.

ACCTG 45, Individual Financial Planning 3 units

Transfer: UC, CSU

• Prerequisite: Elementary Algebra.

This course provides students with the tools to achieve their personal financial goals. It will help them make informed decisions related to spending, saving, borrowing, and investing by training them to apply quantitative reasoning concepts to solve problems. Topics covered include personal financial planning; money management; tax strategy; consumer credit; purchasing decisions; insurance; investing in stocks, bonds, and mutual funds; retirement; and estate planning.

ACCTG 45 is the same class as BUS 45. Students may earn credit for one, but not for both.

ACCTG 50, ERP System: Introduction to Accounting 3 units

Transfer: CSU

• Prerequisite: ACCTG 1.

This course introduces an enterprise resource planning system such as SAP and how it is used as an accounting software to record the day-to-day business activities at major corporations. Through case studies and the review of major business processes, students will learn how SAP records the transaction including sales, distribution, invoices, cash receipts, purchases and payments.

ACCTG 88A, Independent Studies in Accounting 1 unit

Transfer: CSU

Please see "Independent Studies" section.

ACCTG 88B, Independent Studies in Accounting 2 units

Transfer: CSU

Please see "Independent Studies" section.

ACCTG 88C, Independent Studies in Accounting 3 units

Transfer: CSU

Please see "Independent Studies" section.

ACCTG 90A, Accounting Internship 1 unit

Transfer: CSU

Please see "Internships" section.

ACCTG 90B, Accounting Internship 2 units

Transfer: CSU

Please see "Internships" section.