

ACCOUNTING (ACCT)

ACCT G100 3 Units (54 lecture hours)

Introduction to Accounting

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Accounting for Small Business, Accounting Elements. This course is an introduction to accounting at the college level by presenting basic accounting principles and the practice of accounting methods and rules. Students will learn how to analyze business transactions, record sales and purchases, and reconcile bank accounts. At the conclusion of the course, students will understand the double-entry accounting system as well as know how to prepare basic financial statements. Graded or Pass/No Pass option.

ACCT G101 4 Units (90 lecture hours)

Financial Accounting

Advisory: ACCT G100.

Grading Mode: Standard Letter

Transfer Credit: CSU; UC.

This course explores accounting as an information system and it is used by investors, creditors, and other stakeholders to make decisions. It introduces the accounting cycle, recording and reporting of business transactions, application of generally accepted accounting principles, and preparation of financial statements. The course examines issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls and business ethics. Graded. **C-ID:** ACCT 110.

ACCT G102 4 Units (90 lecture hours)

Managerial Accounting

Prerequisite(s): ACCT G101.

Grading Mode: Standard Letter

Transfer Credit: CSU; UC.

This course is the second semester continuation of ACCT G101- Financial Accounting. This course provides a study of accounting and financial information used to manage operations. The course content covers cost accounting concepts, cost behavior, cost structure, cost-volume-profit analysis, budgeting, responsibility accounting, and other management-related topics. Some problems will be solved using computer software applications. Graded. **C-ID:** ACCT 120.

ACCT G110 3 Units (54 lecture hours)

Payroll Accounting And Taxation

Grading Mode: Standard Letter

Transfer Credit: CSU.

This course will present a review of the underlying theory and application of various state and federal payroll taxes. Payroll preparation, payroll forms, and recent payroll legislation are covered in detail. Graded.

ACCT G111 3 Units (54 lecture hours)

Individual Income Taxation

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Income Tax – Federal. This course covers individual income taxation laws and regulations, with practice on preparation of tax returns and forms. Topics include gross income and exclusions, business and personal deductions, exemptions, tax credits, property transactions, and capital gains and losses as they apply to individual filers. Graded or Pass/No Pass option.

ACCT G113 3 Units (54 lecture hours)

Business Income Taxation

Advisory: ACCT G111.

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Business Income Tax. This course covers income tax laws and regulations as they relate to business entities, with practice on preparation of tax returns and forms. Topics include taxation of corporations, S corporations (small business corporations as defined under Subchapter S of the Internal Revenue Code), partnerships, and limited liability companies, with a comparison of tax implications amongst all forms of business formation. Multi-jurisdictional taxation issues, state and local taxes, as well as special business taxes and credits are included. Graded or Pass/No Pass option.

ACCT G115 3 Units (54 lecture hours)

Issues In Taxation I--EA and CPA Exam Preparation

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

This course covers theory & application utilizing Internal Revenue Service income tax publications. Topics will include Basis, Property Transactions, Contributions to a Partnership, Partnership Inside & Outside Basis, Corporate Formation, Corporate Liquidations and Redemptions, and Capital Gains & Losses. Knowledge of generally accepted accounting principles is strongly encouraged. This course is designed to meet the requirements of the Enrolled Agent Tax Specialist Certificate and review for CPA certification. Graded or Pass/No Pass option.

ACCT G119 1 Unit (18 lecture hours)

Tax Software Preparation

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

A basic tax preparation course utilizing Turbo Tax (or similar) software. Topics will include understanding the flow of input to output in tax software; preparation of basic to complex 1040 tax returns; understanding how to access and use the ancillary software features; very basic programming logic; accessing software updates via Internet patches. While TurboTax software will be utilized the student will learn issues and topics generic to all commercial brands of tax software. Graded or Pass/No Pass option.

ACCT G130 **3 Units (54 lecture hours)**
Computerized Accounting
Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

This course uses a computerized, integrated financial accounting system to record financial information. Subjects include journals, ledgers, budgets, sales and purchasing transactions, accounts payable, accounts receivable, and payroll as they are used in accounting information systems. Microsoft Excel is also used to prepare and analyze financial statements. Graded or Pass/No Pass option.

ACCT G163 **1.5 Units (27 lecture hours)**
Basic Accounting Concepts for Small Business
Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

This course is identical to MGMT G163. This course teaches small business owners to perform basic accounting functions such as managing receivables and payables, bank reconciliations, and financial statements. The course also equips small business owners with the ability to read and understand financial statements in order to analyze operational performance, evaluate financial condition, and assess certainty of future cash flows. This course will also provide information for developing start-up cost estimates and financial projections. Graded or Pass/No Pass option.

ACCT G210 **3 Units (54 lecture hours)**
Cost Accounting
Grading Mode: Standard Letter
Transfer Credit: CSU.

A study of accounting concepts and principles as they apply to the needs of business. The course includes the determination of costs for manufacturing firms, the study of job-order and process cost accounting, the analysis of costs and decision making. Graded.

ACCT G211 **4 Units (90 lecture hours)**
Intermediate Accounting 1
Prerequisite(s): ACCT G101.

Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

Formerly: Intermediate Accounting A. This course in financial accounting expands on topics introduced in earlier financial accounting courses such as cash, receivables, inventory, long-term assets, etc. Additional topics in the accounting conceptual framework, current financial reporting issues, investments, and revenue recognition principles are also covered. Students will be expected to demonstrate problems using an online homework system. May be used as credit to sit for the Uniform CPA examination. Graded or Pass/No Pass option.

ACCT G212 **4 Units (90 lecture hours)**
Intermediate Accounting 2
Prerequisite(s): ACCT G211.

Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

Formerly: Intermediate Accounting B. Second course in intermediate series in financial accounting that covers current and long-term liabilities, income taxes, pensions and post-retirement benefits, leases, stockholders' equity, earnings per share, and statement of cash flows. In addition, changes and/or in accounting methods, accounting estimates, or reporting entity are analyzed. Disclosure issues in financial statements are also addressed. Students will be expected to complete problems using an online homework system. May be used as credit to sit for the Uniform CPA examination. Graded or Pass/No Pass option.

ACCT G215 **3 Units (54 lecture hours)**
Sarbanes-Oxley Act and Internal Control Compliance
Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

This course explores the Sarbanes-Oxley Act of 2002 - the history leading up to its passage, key provisions of the Act, and its impact on affected companies. The course also studies internal control systems and the efforts involved in attaining compliance - including objectives, design, implementation, assessment, documentation, and monitoring. Emphasis is on principal business processes such as the revenue and expenditure cycles, inventory, payroll, and financial reporting. The role of information technology in achieving internal control objectives and integration of technology controls into internal control systems are also covered. Graded or Pass/No Pass option.

ACCT G220 **3 Units (54 lecture hours)**
Forensic Accounting, Introduction
Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

This course is identical to CJ G220. This course provides an introduction to the fundamentals and techniques of investigative and forensics accounting. The development of forensic accounting as a discipline and its interaction with business, law, auditing and information systems will be explored. Subjects include financial statement and tax fraud, divorce and bankruptcy, identity theft and various white-collar crimes. Forensic principles necessary to detect, prevent and prosecute financial crimes will be explored. Graded or Pass/No Pass option.

ACCT G235 **3 Units (54 lecture hours)**
Quickbooks Pro for Accountants
Advisory: ACCT G100 or ACCT G101.

Grading Mode: Standard Letter, Pass/No Pass
Transfer Credit: CSU.

This course teaches students to use QuickBooks for general accounting and reporting purposes, payroll, cash and treasury functions, as well as management of receivables and payables. Banking transactions, journal entries, monthly adjustments, and preparation of financial statements will be covered. Graded or Pass/No Pass option.