

# ACCOUNTING (ACCT)

**ACCT A100** 3 Units (54 lecture hours)

## Accounting for Small Business

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU

Accounting for small businesses in services and retail. The course includes basic accounting procedures, preparation and analysis of financial statements, banking, payroll processing, and forms. May be taken for grades or on a pass-no pass basis.

**ACCT A101** 4 Units (68 lecture hours; 12 lab hours)

## Financial Accounting

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU; UC.

Fundamentals of financial accounting relating to corporations. Application of widely used accounting theory and practice for both service and merchandise enterprises. Preparation and analysis of financial statements. This course may also be offered online. **C-ID:** ACCT 110.

**ACCT A101H** 4 Units (68 lecture hours; 12 lab hours)

## Financial Accounting Honors

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

Fundamentals of financial accounting relating to corporations. Application of widely used accounting theory and practice for both service and merchandise enterprises. Preparation and analysis of financial statements. This course may also be offered online.

**ACCT A102** 4 Units (68 lecture hours; 12 lab hours)

## Managerial Accounting

**Prerequisite(s):** ACCT A101 or ACCT A101H.

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU; UC.

Introduction to management's use of accounting information for planning, control, and decision-making within an organization. Covers both traditional and contemporary topics, including product costing, overhead, budgeting, cash flow, financial statement analysis, and decision-making tools. This course may also be offered online. **C-ID:** ACCT 120.

**ACCT A102H** 4 Units (68 lecture hours; 12 lab hours)

## Managerial Accounting Honors

**Prerequisite(s):** ACCT A101 or ACCT A101H.

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

Introduction to management's use of accounting information for planning, control, and decision-making within an organization. Covers both traditional and contemporary topics, including product costing, overhead, budgeting, cash flow, financial statement analysis, and decision-making tools. This course may also be offered online.

**ACCT A107** 3 Units (54 lecture hours)

## Not for Profit Recordkeeping and Compliance

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

A course utilizing the theory and fundamentals of generally accepted accounting principles and industry-specific guidance in conjunction with legal and regulatory issues needed for managing the recordkeeping and compliance documentation for Not-for-Profit entities. Creation of recordkeeping systems and various financial statements/reports that will help to evaluate accountability, transparency, and persuasiveness of a Not-for-Profit entity. Topics will include day to day transaction and special project accounting, tax and audit issues, endowments and grants, reporting obligations and other legal considerations.

**ACCT A110** 3 Units (54 lecture hours)

## Excel for Accounting and Finance

**Prerequisite(s):** ACCT A101 or ACCT A101H.

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

This course includes a detailed study of accounting using Excel spreadsheet software. Topics include the use of functions and formulas in Excel with emphasis on accounting as a financial analysis tool. Students are expected to have a working knowledge of Windows. Graded or Pass/No Pass option.

**ACCT A111** 3 Units (54 lecture hours)

## Individual Income Tax

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

Introduction to federal income taxation theory and practice as applied to individuals. Covers gross income, business and personal deductions, exemptions, tax credits, property transactions, and tax computation. Includes individual and group problem-solving and tax return preparation. May be taken for grades or on a pass-no pass basis.

**ACCT A112** 2 Units (36 lecture hours; 18 lab hours)

## Accounting with QuickBooks

**Prerequisite(s):** ACCT A100 or ACCT A101 or ACCT A101H.

**Grading Mode:** Standard Letter, Pass/No Pass

**Transfer Credit:** CSU.

QuickBooks is a complete computerized accounting system for small businesses. Topics include a review of basic accounting concepts, preparation of business reports and graphs, and the creation of a company using QuickBooks accounting. Covers creation and operation of a detailed accounting system for new and existing businesses. May be taken for grades or on a pass-no pass basis.

<b>ACCT A114</b> <b>Volunteer Income Tax Assistance</b> <b>Advisory:</b> ACCT A111.	<b>1 Unit (10 lecture hours)</b>	<b>ACCT A199</b> <b>Current Topics in Accounting</b> <b>Grading Mode:</b> Standard Letter, Pass/No Pass <b>Transfer Credit:</b> CSU.	<b>1-4 Units (18-72 lecture hours; 0-54 lab hours)</b>
<b>Grading Mode:</b> Pass/No Pass <b>Transfer Credit:</b> CSU.  This hands on course provides training and an experiential service learning opportunity in the preparation of federal and state individual income tax returns. After attending training and review classes and passing the IRS and state individual income tax exams, student volunteers will provide free tax assistance to qualifying community residents. Offered on a pass-no pass basis only.		Course covers topics currently receiving attention in the Accounting industry. This course may also be offered online. May be taken for grades or on a pass-no pass basis. One to four hours lecture, 0-three hours non-lecture.	
<b>ACCT A116</b> <b>Business Taxation</b> <b>Prerequisite(s):</b> ACCT A100 or ACCT A101 or ACCT A101H or an equivalent district course.	<b>3 Units (54 lecture hours)</b>	<b>ACCT A210</b> <b>Cost Accounting</b> <b>Prerequisite(s):</b> ACCT A102 or ACCT A102H.	<b>3 Units (54 lecture hours)</b>
<b>Advisory:</b> ACCT A111.  <b>Grading Mode:</b> Standard Letter, Pass/No Pass <b>Transfer Credit:</b> CSU.		<b>Grading Mode:</b> Standard Letter, Pass/No Pass <b>Transfer Credit:</b> CSU.	
Topics will include rules related to the organization, life, and dissolution of corporations, partnerships, S-corporations, and LLCs. Tax research and planning issues are considered.		Covers cost accounting concepts and practices. Includes the determination, analysis, and control of product costs (materials, labor, and overhead) through traditional and advanced costing systems. Other managerial tools such as budgeting and break-even analysis and cost accounting on government contracts are also considered. May be taken for grades or on a pass-no pass basis.	
<b>ACCT A118</b> <b>Accounting Ethics</b> <b>Prerequisite(s):</b> ACCT A101 or ACCT A101H or ACCT A102 or ACCT A102H.	<b>4 Units (72 lecture hours)</b>	<b>ACCT A212</b> <b>Intermediate Accounting 1</b> <b>Prerequisite(s):</b> ACCT A101 or ACCT A101H.	<b>3 Units (54 lecture hours)</b>
<b>Grading Mode:</b> Standard Letter, Pass/No Pass <b>Transfer Credit:</b> CSU.  Designed to expose students to a comprehensive coverage of ethical and professional issues encountered by accounting professionals. Prepares students to meet part of the ethics requirement for becoming a Certified Public Accountant in the State of California. Primarily focuses on ethics pertaining to the Accounting profession. Study of the ethical framework includes the American Institute of Certified Public Accountants (AICPA) Code of Professional Ethics, Audit Responsibilities and Accounting Fraud, Legal and Regulatory Obligations, Earnings Quality, Corporate Governance, and International Financial Reporting.		<b>Grading Mode:</b> Standard Letter <b>Transfer Credit:</b> CSU.	
<b>ACCT A119</b> <b>Payroll</b> <b>Prerequisite(s):</b> ACCT A100 or ACCT A101 or ACCT A101H.	<b>3 Units (54 lecture hours)</b>	An intensive study and application of Generally Accepted Accounting Principles (GAAP) and International Accounting Standards (IAS) for asset valuation, income measurement, and financial statement presentation for business organizations, including the processes through which GAAP and IAS have evolved. The emphasis in this course is on the basic financial statements and related footnotes, the time value of money, the valuation and presentation of assets, current liabilities, and related income statement accounts, and other special accounting topics. International accounting standards (IAS) will be presented parallel to GAAP due to the convergence of both sets of standards within the next five years. Suitable for CPA Exam preparation.	
<b>Grading Mode:</b> Standard Letter, Pass/No Pass <b>Transfer Credit:</b> CSU.  Creation of a payroll cycle, recording of payroll information, payroll transmittal and verification with Output reports that reflect both Federal and State of California's laws and policies. Prepares students for FPC Designation Exam. This course may also be offered online. May be taken for grades or on a pass-no pass basis.		<b>ACCT A213</b> <b>Intermediate Accounting 2</b> <b>Advisory:</b> ACCT A101 or ACCT A101H or ACCT A212.	<b>3 Units (54 lecture hours)</b>
		<b>Grading Mode:</b> Standard Letter <b>Transfer Credit:</b> CSU.	
		A continuation of the intensive study and application of GAAP and IAS begun in ACCT A212. The emphasis in this course is on the valuation and presentation of long-term liabilities, stockholders equity, revenue recognition, revenue and related income statement accounts, income taxes, leases, footnote disclosures required by GAAP and IAS, and other special/current accounting topics. Suitable for CPA Exam preparation.	

**ACCT A215 3 Units (54 lecture hours)****Governmental Accounting****Prerequisite(s):** ACCT A100 or ACCT A101 or ACCT A101H.**Grading Mode:** Standard Letter, Pass/No Pass**Transfer Credit:** CSU.

This course covers fund accounting, budget and control issues, revenue and expense recognition, and issues of reporting for governmental agencies. Many of the topics covered may be used to prepare for portions of the CPA exam.

**ACCT A216 3 Units (54 lecture hours)****Not-for-Profit Accounting****Prerequisite(s):** ACCT A100 or ACCT A101 or ACCT A101H or equivalent district course.**Grading Mode:** Standard Letter, Pass/No Pass**Transfer Credit:** CSU.

A course utilizing the theory and fundamentals of accounting for and the administration of not-for-profit organizations and governmental entities. Application of accounting principles for both not-for-profit organizations and government entities. Preparation and analysis of various financial statements and introduction to the required not-for-profit federal, state and local tax filings.

**ACCT A218 3 Units (54 lecture hours)****Auditing****Prerequisite(s):** ACCT A101 or ACCT A101H; ACCT A102 or ACCT A102H.**Advisory:** ACCT A212.**Grading Mode:** Standard Letter**Transfer Credit:** CSU.

Examines the use of financial statement audits and details the audit process. Topics include professional responsibilities of auditors, audit design, sampling approaches, substantive testing, testing controls, and audit report formulation and communication.

**ACCT A220 3 Units (54 lecture hours)****Data Analytics for Accounting****Advisory:** ACCT A101 or ACCT A101H.**Grading Mode:** Standard Letter, Pass/No Pass**Transfer Credit:** CSU.

The advent of data analytics offers both challenges and opportunities for CPAs. The challenges include undertaking appropriate training to develop the skills needed to initiate and support data analytics activities, as well as altering the present audit model to include appropriate audit analytics techniques. The opportunities include a technology rich audit model that provides for greater thoroughness, efficiency, and accuracy, as well as new business opportunities to provide data analytics expertise to CPAs' clients and organizations. CPAs, whether working in public practice or industry, will enhance their career opportunities through the acquisition of additional data analytics expertise.