

# ACCOUNTING (ACCT)

## ACCT 101 C Financial Accounting

5 Units

**Advisory:** MATH 115 C or MATH 115PC.

Term hours: 90 lecture. A course in beginning accounting meets transfer requirements to four-year colleges and universities and provides a foundation for vocational accounting or other areas of business administration. This course describes and illustrates financial accounting theory and principles, including classification of accounts, recording of financial transactions, presentation and analysis of financial statements, and fundamentals of the accounting cycle as applied to service and merchandising enterprises. Credit by Examination. (UC/CSU, C-ID: ACCT 110)

## ACCT 102 C Managerial Accounting

5 Units

**Prerequisite(s):** ACCT 101 C with a grade of C or better

**Advisory:** CIS 111 C and CIS 103 C

Term hours: 90 lecture. This course is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments. (UC/CSU/C-ID: ACCT 120))

## ACCT 107 C Comp Acct with QuickBooks

3 Units

**Advisory:** ACCT 101 C.

Term Hours: 54 lecture. This course will introduce students to basic financial record keeping software using the double-entry system for recording transactions. Emphasis will be placed on how to use accounting application software in a small business environment. (CSU)

## ACCT 190 C Acctg Sys Design and Appl

3 Units

**Prerequisite(s):** ACCT 101 C with a grade of C or better.

**Advisory:** Knowledge of spreadsheet software recommended.

Term hours: 54 lecture and 18 laboratory. The course offers the student a hands-on approach to computerized accounting. Students will explore different manual and computerized accounting systems such as General Ledger, Accounts Receivable, Accounts Payable, Payroll and Inventory. \$3.00 Material Fee-Payable at Registration. (CSU)

## ACCT 201 C Intermediate Accounting I

3 Units

**Prerequisite(s):** ACCT 101 C with a grade of C or better.

Term hours: 54 lecture. This course provides an in-depth analysis of accounting theory and practice. Emphasis is placed on the changing nature of principles and practices, the application of present-value concepts, the complexity of transactions that arise in a multifaceted economic environment, and the use of accounting information in decision making. (CSU)

## ACCT 202 C Cost Accounting

3 Units

**Prerequisite(s):** ACCT 102 C with a grade of C or better.

Term hours: 54 lecture. This course covers the nature, objectives, and procedures of cost accounting and managerial control of operations. It includes job, process, and standard costing; accounting for manufacturing overhead, direct materials and direct labor; budgeting; and cost records and reports. (CSU)

## ACCT 205 C Ethics in Accounting

3 Units

**Prerequisite(s):** ACCT 101 C with a grade of C or better

Term hours: 54 lecture. This course analyzes the concepts of ethical reasoning related to the decision making process for ethical theory, code of conduct, financial accounting reporting, and ethics in auditing, management accounting, and tax accounting. This course is for students pursuing an accounting certificate or degree, and for students looking to satisfy the accounting ethics requirement for the CPA exam. (CSU)

## ACCT 295 C Accounting Internship

0.5-3 Units

**Advisory:** ACCT 101 C.

Term hours: 27-162 work experience education. This is a variable unit course designed to give students credit who are already interns at the introductory accounting internship level while concurrently enrolled in related course(s). This course is designed to provide quality students with various forms of practical job experience as part of their formal education. For each unit of credit, a minimum of 27 worksite internship hours is required. The internship allows students to apply knowledge gained in college courses to an actual work setting, sample career choices and improve job-readiness skills. Supplemental reading and course assignments required. May be taken for credit 4 times. Open Entry/Open Exit. (CSU)