

ACCOUNTING

ACC-1A

Principles of Accounting I

(C-ID:ACCT 110)

Prerequisite: None.

Advisory: BUS-20.

Description: An introduction to accounting principles and practice, as a manual and/or computerized information system that provides and interprets economic data for economic units within a global society. Includes recording, analyzing, and summarizing procedures used in preparing financial statements. 54 hours lecture. (Letter grade only)

3.00 units

UC, CSU

ACC-1B

Principles of Accounting II

(C-ID:ACCT 120)

Prerequisite: ACC-1A.

Description: A study of managerial accounting principles and information systems including basic concepts, limitations, tools and methods to support the internal decision-making functions of an organization. 54 hours lecture. (Letter grade only)

3.00 units

UC, CSU

ACC-38

Managerial Accounting

Prerequisite: ACC-1A.

Description: Conceptual and technical analysis of accounting information used by managers as they carry out their planning, controlling, and decision-making responsibilities. Includes coverage of just-in-time systems, activity-based costing, flexible manufacturing systems, computer-integrated performance measures, and the impact of automation on capital budgeting decisions. 54 hours lecture. (Letter grade only)

3.00 units

CSU

ACC-55

Applied Accounting/Bookkeeping

Prerequisite: None.

Description: An introductory course for students who are non-accounting majors. The focus is basic bookkeeping and accounting principles for both merchandising and service oriented small business enterprises. Emphasis on the development of skills to record business transactions for cash and accrual methods, as well as the procedures to prepare financial statements and complete an accounting cycle. Attention is given to special journals, subsidiary ledgers, and payroll and banking procedures. 54 hours lecture. (Same as CAT-55) (Letter Grade, or Pass/No Pass option)

3.00 units

CSU

ACC-61

Cost Accounting

Prerequisite: ACC-1B

Description: Presents the theory, procedures, and practice relating to product costs, including job order, process, and standard cost systems. Also includes analytical skills used to interpret accounting data used by management in planning and controlling business activities. Emphasizing the concept of "different costs for different purposes," this course focuses on cost accounting strategy and the decision making process and studies the development of detailed cost data essential to management for controlling operations, decision making, and planning. 54 hours lecture. (Letter grade only)

3.00 units

CSU

ACC-62

Payroll Accounting

Prerequisite: ACC-1A or ACC/CAT-55

Description: Covers accounting for payroll and examines aspects of the Social Security Act, California Unemployment Insurance Act, and the California Worker's Compensation Insurance Act. Payroll principles applied through the use of microcomputers. 54 hours lecture. (Letter Grade, or Pass/No Pass option)

3.00 units

CSU

ACC-63

Income Tax Accounting

Prerequisite: None

Description: Theory and method of preparation of federal income tax returns for individuals. Actual forms are studied and returns are prepared. 54 hours lecture. (Letter grade, or Pass/No Pass option.)

3.00 units

CSU

- ACC-65**
Computerized Accounting **3.00 units**
CSU
- Prerequisite: ACC-1A or ACC/CAT-55.*
Advisory: CIS-1A or CIS-3.
Description: An introduction to computerized accounting, integrating the principles of accounting to an automated system in use by many accounting professionals. 54 hours lecture. (Letter Grade, or Pass/No Pass option)
- ACC-66**
Non-Profit and Governmental Accounting **3.00 units**
CSU
- Prerequisite: ACC-1A.*
Advisory: BUS-20.
Description: Principles and practices of non-profit and governmental entities fund accounting. Topics include accounting concepts, types and structure of funds and accounts, and application of generally accepted accounting principles to non-profit and governmental organizations. 54 hours lecture. (Letter grade only)
- ACC-200**
Accounting Work Experience **1.00 - 4.00 units**
CSU
- Prerequisite: None.*
Limitation on Enrollment: Students should have paid or voluntary employment.
Description: Work Experience is designed to coordinate the student's on-the-job training with workplace skills designed to assist the student in developing successful professional skills. Each student will establish measurable learning objectives appropriate for their job and discipline. Students may earn up to four (4) units each semester, for a maximum of 16 units of work experience total. 60 hours of volunteer work or 75 hours of paid work during the semester are required for each unit. No more than 20 hours per week, out of the 60 or 75 requirement, may be applied toward the work requirement. The course consists of an 18 hours of orientation/professional skills development and 60 hours of volunteer work experience per unit with a maximum of 240 for four units per semester OR 75 hours of paid work experience per unit, with a maximum of 300 for four units per semester. (Letter grade or Pass/No Pass option)
- ACC-801**
Setting Up Quickbooks for Small Business **0 units**
- Prerequisite: None.*
Description: Learn the basics of small business bookkeeping using QuickBooks, financial reporting, and how to analyze and record financial transactions. Discusses accounts receivable, accounts payable, payroll procedures, sales taxes and common banking activities. 16 hours lecture. (Pass/No Pass only)
- ACC-802**
Monthly Procedures Using Quickbooks **0 units**
- Prerequisite: None*
Description: Develop and apply monthly procedures used in accounting for small business. Continue to build small business accounting knowledge, gain practical experience working with day to day transactions. Reconcile balance sheet accounts and examine/audit income statement accounts on a monthly basis. Prepare adjusting journal entries. Prepare financial statements. 16 hours lecture. (Pass/No Pass only)
- ACC-803**
Year End Procedures With Quickbooks **0 units**
- Prerequisite: None*
Description: Develop and apply year end procedures used in accounting for small business using QuickBooks. Prepare closing journal entries for year end. Prepare reports for tax accountants. Purge files and prepare for the new year. 16 hours lecture. (Pass/No Pass only)
- ACC-819**
Volunteer Income Tax Assistance Training **0 units**
- Prerequisite: None*
Description: The Volunteer Income Tax Assistance (VITA) program is an initiative sponsored by the Internal Revenue Service. This course is intended to provide students with the opportunity to serve low to moderate-income taxpayers, which the IRS has defined for the scope of the program as those individuals and families making less than \$54,000 per year. This course will teach students in income tax preparation, prepare students to apply for IRS VITA certification, in order to work with individuals and families with limited incomes to prepare tax returns - enabling them to receive proper tax credits and refunds. Completion of this course will allow students to volunteer, providing free, high-quality income tax service. 18 hours lecture.