

# ACCOUNTING

## Associate Degree

- Accounting – Associate in Science

## Certificate

- Accounting – Certificate of Achievement

### ACCTG 001A Principles of Financial Accounting 4 Units

This introductory course is designed for transfer students in business, information systems, and/or accounting. Topics include the accounting cycle, preparation and analysis of financial statements, internal control, depreciation, inventories, receivables, liabilities, stockholders' equity, ethical issues, and accounting as a decision-making tool. (C-ID ACCT 110)

Lecture Hours: 4 Lab Hours: None Repeatable: No Grading: L  
Prerequisite: ACCTG 101 or MATH 111 with a C or better  
Advisory Level: Read: 4 Write: 4 Math: None  
Transfer Status: CSU/UC Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 001B Managerial Accounting 4 Units

This transfer course introduces students to managerial decision-making using accounting information. Topics include the master budget, static and flexible budgets, capital budgeting techniques, cost-volume-profit relationships, contribution margin approach to decision-making, cost behavior analysis, job order and process costing, activity-based costing and just-in-time manufacturing. Other topics include standard costing, responsibility accounting, cost performance reporting, special business decisions, incremental analysis, break-even analysis, and pricing under absorption and variable costing. (C-ID ACCT 120)

Lecture Hours: 4 Lab Hours: None Repeatable: No Grading: L  
Prerequisite: ACCTG 020 or ACCTG 001A with a C or better or equivalent  
Advisory Level: Read: 4 Write: 4 Math: None  
Transfer Status: CSU/UC Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 022 Payroll Accounting 4 Units

This course is an introduction to payroll accounting laws and procedures that affect payroll calculations, benefits, and deductions for federal and state tax filing and forms. The material is presented through lecture, discussion and a comprehensive payroll project.

Lecture Hours: 4 Lab Hours: None Repeatable: No Grading: L  
Prerequisite: ACCTG 020 or ACCTG 101 with a C or better  
Advisory Level: Read: 3 Write: 3 Math: None  
Transfer Status: CSU Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 030 QuickBooks 3 Units

Students are provided hands-on computer based accounting using QuickBooks, which includes behind-the-scenes accounting. Proper use of QuickBooks business forms for recording sales and receivables, payables and purchases, and payroll will be presented. Students will explore various methods of business problem solving.

Lecture Hours: 2.5 Lab Hours: 1.5 Repeatable: No Grading: L  
Prerequisite: ACCTG 101 or ACCTG 020 or ACCTG 001A, all with a C or better  
Advisory Level: Read: 3 Write: 3 Math: None  
Transfer Status: CSU Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 062 Cost Accounting 5 Units

This course provides students with cost accounting principles, including essentials of job order, process cost, and standard cost accounting systems. The central focus of the course is how cost accounting helps managers make better decisions for planning, controlling, and analyzing profitability in a business environment as well as costing concepts for products, services, and customers. Topics covered in this course are of significant value in personal financial management as well.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L  
Prerequisite: ACCTG 001B with C or better  
Advisory Level: Read: 3 Write: 3 Math: 2  
Transfer Status: CSU Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 063 Intermediate Accounting 5 Units

This course will cover comprehensive and up-to-date accounting topics. Topics will include the conceptual framework of accounting, income statement, balance sheet and statement of cash flows, inventory, plant assets, depreciation, intangible assets and investments. Emphasis will be placed on the study of Generally Accepted Accounting Principles and their impact on the financial statement presentation required by the Financial Accounting Standards Board.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L  
Prerequisite: ACCTG 001B with C or better  
Advisory Level: Read: 3 Write: 3 Math: 2  
Transfer Status: CSU Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

### ACCTG 095 Individual Income Tax CTEC Approved 5 Units

This is a comprehensive Income Tax Course (Part I–Basic; and Part II–Intermediate) with materials prepared by "The Income Tax School." "The Income Tax School" has received approval by the California Tax Education Council (CTEC) to provide a comprehensive Federal and California State Income Tax Course to fulfill the 60-hour qualifying education requirement mandated by California State Law. The material is presented through lecture, discussion, and review problems.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L  
Recommended: ACCTG 020, C or better  
Advisory Level: Read: 3 Write: 3 Math: 2  
Transfer Status: CSU Degree Applicable: AA/AS  
CSU GE: None IGETC: None District GE: None

**ACCTG 096A Federal Income Taxation of Businesses 5 Units**

This income tax course focuses on the federal taxation of C and S corporations, partnerships, farms, and estates and trusts. Also covered are the filing requirements for exempt organizations and retirement plans, and the basic accounting structure of a corporation.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L

Prerequisite: ACCTG 095 or ACCTG 097 with C or better

Advisory Level: Read: 4 Write: 4 Math: 3

Transfer Status: CSU Degree Applicable: AA/AS

CSU GE: None IGETC: None District GE: None

**ACCTG 097 Accounting for Income Taxes 3 Units**

This course provides students with an introduction to Federal Individual Income Taxation with emphasis on statutory materials, principles, procedures and terminology. Special attention is given to tax problems encountered by individual taxpayers and the basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions, and tax credits. Tax planning techniques will be explored. Other tax entities, such as corporations, partnerships and fiduciaries will be discussed. Issues of gift and estate taxation will be reviewed. A comparative analysis of California tax law will be provided.

Lecture Hours: 3 Lab Hours: None Repeatable: No Grading: L

Advisory Level: Read: 3 Write: 3 Math: None

Transfer Status: CSU Degree Applicable: AA/AS

CSU GE: None IGETC: None District GE: None

**ACCTG 101 Bookkeeping for Small Business 3 Units**

This course is an introduction to accounting principles and procedures that apply to the operations of a small business. The material is presented through lecture and simulation activities including online computer activities. Transactions are analyzed and processed, financial statements are developed, and records are adjusted and closed for a complete accounting cycle for service and merchandising businesses. This course helps to prepare students for positions as accounting assistants or entry level bookkeepers. Course management software will be used to enhance learning.

Lecture Hours: 2.5 Lab Hours: 1.5 Repeatable: No Grading: O

Advisory Level: Read: 3 Write: 3 Math: None

Transfer Status: CSU Degree Applicable: AA/AS

CSU GE: None IGETC: None District GE: None

**ACCTG 105 Financial Statement Auditing 1 Unit**

This course provides students with an overview of the process of auditing a company's financial statements. Successful completion of this course fulfills the requirement for the one semester unit of financial statement auditing for the California CPA certificate.

Lecture Hours: 1 Lab Hours: None Repeatable: No Grading: L

Prerequisite: ACCTG 020 with C or better

Advisory Level: Read: 4 Write: 4 Math: None

Transfer Status: None Degree Applicable: NAA

CSU GE: None IGETC: None District GE: None

**ACCTG 107 Ethics in Accounting 3 Units**

This course provides students with a general introduction to professional ethics in the accounting and business environments. The course includes a review of the fundamental ethical issues of business and society, the roles and responsibilities of the accounting and auditing profession, ethical behavior by management, and legal and professional guidelines that address the ethical concerns of society.

Lecture Hours: 3 Lab Hours: None Repeatable: No Grading: L

Prerequisite: ACCTG 001A with C or better

Advisory Level: Read: 3 Write: 3 Math: 3

Transfer Status: CSU Degree Applicable: AA/AS

CSU GE: None IGETC: None District GE: None

**ACCTG 138 Work Experience 1-8 Units**

Occupational Work Experience is designed for students who work or volunteer in a field related to their career major. Students are required to provide evidence that they are enrolled in a career program (e.g., education plan or coursework in a career/occupational subject area). Students can earn one unit of credit for each 60 hours of unpaid volunteer time or 75 hours of paid work during the semester. Students can repeat Career/Occupational Work Experience, combined with General Work Experience, or alone, up to a maximum of 16 units. Internship/job placement is not guaranteed.

Lecture Hours: None Lab Hours: 2.07 Repeatable: Yes Grading: O

Corequisite: Be employed or a volunteer at an approved work-site for the minimum number of hours per unit as stipulated for paid and unpaid status.

Advisory Level: Read: 3 Write: 3 Math: 2

Transfer Status: CSU Degree Applicable: AA/AS

CSU GE: None IGETC: None District GE: None