

Accounting

ACCT 105 Introduction to Accounting

3.0 units

Acceptable for credit: Transfer CSU

C-ID Course Number: NA

A study of the major areas of accounting to provide an overview of financial, managerial and tax accounting. (Fall, Spring) (Letter Grade or Pass/No Pass)

ACCT 131 Financial Accounting 1

3.0 units

Acceptable for credit: *Transfer to CSU, limited to UC/see counselor

C-ID Course Number: ACCT 110

An introduction to the role of financial accounting in business and the accounting process. Topics include recognition, measurement, classification and presentation of business events; and analyzing and recording asset transactions; and performance evaluation. This is the first semester of a two semester course. This course is not open to students who have received credit for ACCT130. (Fall, Spring, Summer) (Letter Grade Only)

ACCT 132 Financial Accounting 2

3.0 units

Acceptable for credit: *Transfer to CSU, limited to UC/see counselor

C-ID Course Number: ACCT 110

Prerequisite: ACCT 131 - Financial Accounting 1

An introduction to the role of financial accounting in business and the accounting process. Topics include recognition, measurement, and classification of business events; analyzing and recording financial investment, liability and equity transactions; and performance evaluation. This is the second semester of a two semester course. This course is not open to students who have received credit for ACCT130. (Fall, Spring, Summer) (Letter Grade Only)

ACCT 140 Managerial Accounting

3.0 units

Acceptable for credit: *Transfer to CSU, limited to UC/see counselor

C-ID Course Number: ACCT 120

Prerequisite: ACCT 130; or ACCT 131 - Financial Accounting 1 ; and ACCT 132 - Financial Accounting 2

Introduces the analysis and techniques for aiding management in planning and controlling decisions, and the use of accounting data for budgeting, cost control, pricing, evaluation of performance and general decision making. This course is not open to students who have received credit for ACCT 123 and/or ACCT 124. (Fall, Spring) (Letter Grade Only)

ACCT 150 Introduction to Accounting Information Systems

3.0 units

Acceptable for credit: Transfer CSU

C-ID Course Number: N/A

Prerequisite: ACCT 131 - Financial Accounting 1 ; and ACCT 132 - Financial Accounting 2 ; or ACCT 317 - Bookkeeping 1 ; and ACCT 318 - Bookkeeping 2

An introduction to the development and analysis of accounting information systems including the use of a commercially-used small business accounting management system (QuickBooks). This course is not open to students who have received credit for Accounting 110. (Fall, Spring) (Letter Grade Only)

ACCT 160 Introduction Financial Statement Analysis

3.0 units

Acceptable for credit: Transfer CSU

C-ID Course Number: N/A

Prerequisite: ACCT 131 - Financial Accounting 1 ; and ACCT 132 - Financial Accounting 2 ; or ACCT 317 - Bookkeeping 1 ; and ACCT 318 - Bookkeeping 2

An introduction to the analysis, interpretation, and research of financial statement information. (Fall, Spring) (Letter Grade Only)

ACCT 170 Introduction to Tax Accounting

3.0 units

Acceptable for credit: Transfer CSU

C-ID Course Number: N/A

A survey of the laws, procedures, returns, and subsidiary schedules involved in the preparation of federal and state personal tax returns. This course meets the continuing education requirements of the California Tax Preparer Program. This course is not open to students who have completed ACCT 305. (Fall, Spring) (Letter Grade Only)

ACCT 317 Bookkeeping 1

3.0 units

Acceptable for credit: D - Credit - Degree Applicable

C-ID Course Number: N/A

A study of basic bookkeeping practices using accrual accounting concepts for sole proprietorships, with emphasis on manual techniques of data entry and financial statement preparation. (Fall, Spring) (Letter Grade or Pass/No Pass)

ACCT 318 Bookkeeping 2

3.0 units

Acceptable for credit: D - Credit - Degree Applicable

C-ID Course Number: N/A

Prerequisite: ACCT 317 - Bookkeeping 1

A continuation of the study of basic bookkeeping practices using accrual accounting concepts for partnerships and merchandising businesses, with emphasis on manual techniques of data entry and financial statement preparation. (Spring) (Letter Grade or Pass/No Pass)

ACCT 327 Payroll Accounting

3.0 units

Acceptable for credit: D - Credit - Degree Applicable

C-ID Course Number: N/A

Prerequisite: ACCT 317 - Bookkeeping 1

A study of payroll computations, payroll record keeping, and the filing of quarterly and annual payroll tax reports. Topics include state disability insurance, unemployment insurance, and

income taxes. Introduces, at the federal level, Social Security, unemployment insurance, and income tax and how these taxes affect the employee/employer. (Fall, Spring) (Letter Grade or Pass/No Pass)

ACCT 399 Special Topics in Accounting

0.5 - 3.0 units

Acceptable for credit: -

Provides an opportunity to explore particular aspects of the discipline which are not covered in detail in the existing program. See the current schedule of classes for topics being offered. Offerings identified as 399 are not on a regular cycle (not within a two year period) (Pass/No Pass)