

ACCOUNTING (ACCT)

ACCT 51 1.5 UNITS

Volunteer Income Tax Accounting

Class Hours: 1.0 Lecture / 1.5 Laboratory

Total Contact Hours: 18 Lecture / 27 Laboratory

This course is designed to give students the knowledge and skills necessary to prepare simple federal income tax returns, on a volunteer basis, to low-income and disadvantaged members of the community. With the guidance of the instructor and Internal Revenue Service agents, students will gain experience in interviewing techniques and will apply skills learned in tax preparation while providing a much-needed service to their community.

ACCT 60 1.5 UNITS

Quickbooks Accounting

Class Hours: 1.5 Lecture

Total Contact Hours: 27 Lecture

This course introduces QuickBooks, a complete accounting software system for small businesses.

ACCT 61 1.5 UNITS

Turbo Tax Accounting

Class Hours: 1.5 Lecture

Total Contact Hours: 27 Lecture

This course introduces personal income tax preparation using Tax Return Preparation with Turbo Tax for Windows, a software package for preparing individual income tax returns.

ACCT 100 3.0 UNITS

Introduction to Accounting

Class Hours: 3.0 Lecture

Total Contact Hours: 54 Lecture

This accounting course introduces the theory and practice of double entry accounting. Emphasis will be placed upon understanding the basic financial records and forms and applying elementary accounting procedures. (Formerly BUSA 100)

Transfer Credit: CSU

ACCT 101 3.5 UNITS

Fundamentals of Accounting I

Class Hours: 3.0 Lecture / 2.0 Laboratory

Total Contact Hours: 54 Lecture / 36 Laboratory

Prerequisite: ACCT 100 or equivalent with a grade of "C" or higher or "Pass."

This course covers the basic concepts used by businesses for financial accounting. The course includes a study of the accounting concepts and techniques essential to the administration of a business enterprise; measuring and communicating economic information; analyzing and recording financial transactions; and the preparation of financial statements for sole proprietorships, partnerships, and corporations.

Transfer Credit: CSU; UC

C-ID: ACCT 110

ACCT 102 3.5 UNITS

Fundamentals of Accounting II

Class Hours: 3.0 Lecture / 2.0 Laboratory

Total Contact Hours: 54 Lecture / 36 Laboratory

Prerequisite: ACCT 101 or equivalent with a grade of "C" or higher or "Pass".

This course covers the basic concepts used by businesses for managerial accounting. The course includes a study of: managerial accounting concepts and systems; job order cost systems; analyses for managerial decision making; planning, and control techniques and principles.

Transfer Credit: CSU; UC

C-ID: ACCT 120

ACCT 130 3.0 UNITS

Payroll Tax Accounting

Class Hours: 3.0 Lecture

Total Contact Hours: 54 Lecture

Prerequisite: ACCT 100 (Formerly BUSA 100), or ACCT 101 (Formerly BUSA 101), or equivalent with a grade of Credit /Pass or "C" or higher.

This course will cover fundamental principles of payroll tax laws as defined by Federal, State, and local government. It will also include discussion of Social Security, Federal and State income taxes, Federal and State Unemployment Insurance, Workmen's Compensation Insurance, and journal entries to record payroll information. It will include sales tax requirements in record keeping and computation of sales tax returns. Insurance and union reporting are discussed. It also includes personnel records requirements, data processing, and payroll systems. It is intended to provide the business students with a working knowledge of current tax laws and practical application of the same.

Transfer Credit: CSU

ACCT 131 3.0 UNITS

Computerized Accounting - IBM

Class Hours: 3.0 Lecture

Total Contact Hours: 54 Lecture

Prerequisite: ACCT 100 (Formerly BUSA 100) or ACCT 101 (Formerly BUSA 101), or equivalent with a grade of Credit/Pass or "C" or higher.

This course is designed to develop a working knowledge of basic accounting systems using a microcomputer and current software. The accounting functions covered will include structuring the chart of accounts; journalizing; posting to the general ledger, accounts receivable, and accounts payable subsidiary ledgers; the structure and preparation of financial statements. In addition, forecasting, budgeting, billing, cash, inventory and payroll modules will be utilized. This course will give students practical experience on the microcomputer

Transfer Credit: CSU

ACCT 133 3.0 UNITS

Spreadsheet Accounting I

Class Hours: 3.0 Lecture

Total Contact Hours: 54 Lecture

Prerequisite: ACCT 100 or equivalent with a grade of Credit/Pass or "C" or higher.

This course is designed to teach students the application of accounting functions using the IBM compatible microcomputer and standard spreadsheet software. The accounting functions will include the development of financial statements, worksheets, special journals, payroll, bank reconciliations, and personal budgeting.

Transfer Credit: CSU

ACCT 134 Spreadsheet Accounting II Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture	3.0 UNITS	ACCT 220 Accounting Ethics Class Hours: 4.0 Lecture Total Contact Hours: 72 Lecture	4.0 UNITS
Prerequisite: ACCT 101 and ACCT 133 or equivalent with grades of "C" or higher or "Pass". Corequisite: ACCT 1T This course is designed to teach students the application of accounting functions using the IBM compatible microcomputer and spreadsheet accounting software. The accounting concepts will include corporation financial statements, financial ratios, manufacturing accounting, plant assets, accounts and notes receivable, inventory valuation, notes payable, budgeting, and forecasting utilizing generally accepted accounting principles. Transfer Credit: CSU		Prerequisite: ACCT 101 or equivalent with a grade of "C" or higher or "Pass". This course is designed to expose students to a comprehensive coverage of ethical and professional issues encountered by accounting professionals. This course prepares students to meet part of the Ethics requirement for becoming a Certified Public Accountant (CPA) in the State of California and primarily focuses on ethics pertaining to the accounting profession. This course studies 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. Transfer Credit: CSU	
ACCT 160 Accounting for QuickBooks for Certification Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture	3.0 UNITS	ACCT 231 Current Topics In Payroll Accounting Class Hours: 1.5 Lecture Total Contact Hours: 27 Lecture	1.5 UNITS
This Course teaches students to use QuickBooks for general accounting and reporting purposes, new company set up, payroll, cash and treasury functions, and management of receivables, payables and inventory. Banking transactions, journal entries, monthly adjustments, and preparation of financial statements will be covered. This course will provide students the knowledge and skill necessary to obtain QuickBooks certification. Transfer Credit: CSU		This course is designed to give payroll accounting students exposure to experts in federal and state payroll tax law, Workers' Compensation Insurance, union payroll, labor and fair employment law, sales taxes and payroll administration. The course is structured as a current topics seminar with guest speakers from the legal field, the Internal Revenue Service, the Franchise Tax Board, the State Board of Equalization, the Employment Development Department, The California Society of Certified Public Accountants, and Certified Payroll Professionals. (Formerly BUSA 231) Transfer Credit: CSU	
ACCT 201 Intermediate Accounting I Class Hours: 3.0 Lecture / 2.0 Laboratory Total Contact Hours: 54 Lecture / 36 Laboratory	3.5 UNITS		
Prerequisite: ACCT 102 or equivalent with a grade of "C" or higher or "Pass". This course covers the preparation of accounting statements and the study of accounting theory, utilizing the corporation form of business organizations. The emphasis of the course is on the sequential study of the various classifications and items of the balance sheet, including current and non-current assets. Transfer Credit: CSU			
ACCT 202 Intermediate Accounting II Class Hours: 3.0 Lecture / 2.0 Laboratory Total Contact Hours: 54 Lecture / 36 Laboratory	3.5 UNITS		
Prerequisite: ACCT 201 or equivalent with a grade of "C" or higher or "Pass". This course is a continuation of ACCT 201. It is an in-depth study of the balance sheet items relating to non-current assets, current liabilities, long-term liabilities, paid-in capital and retained earnings. The course includes techniques of comparative analysis; interpretation and projection of financial statements, funds-flow and cash-flow reporting; and the study of A.P.B.'s (Accounting Principles Board Bulletins) and F.A.S.B.'s (Financial Accounting Standard Board) pronouncements. Transfer Credit: CSU		ACCT 240 Cost Accounting Class Hours: 3.0 Lecture / 2.0 Laboratory Total Contact Hours: 54 Lecture / 36 Laboratory Prerequisite: ACCT 100 or ACCT 101 or equivalent with a grade of "C" or higher or "Pass". This course covers the various methods of cost accounting in use by manufacturing concerns. The details of accounting for materials, labor, and manufacturing overhead costs and expenses are presented. A study is made of the use of job order cost systems, process cost systems, and standard cost systems. The related areas of budgeting, break-even, and profit-volume analysis by management are included. A practice set is used. Transfer Credit: CSU	3.5 UNITS

<p>ACCT 241 Managerial Accounting Class Hours: 3.0 Lecture / 2.0 Laboratory Total Contact Hours: 54 Lecture / 36 Laboratory</p> <p>Prerequisite: ACCT 101 and ACCT 102 or equivalent with grades of "C" or higher or "Pass".</p> <p>This course introduces the managerial accounting concepts and principles that will enable the student to understand managerial accounting as it is applied in serving management needs. Topics include: fundamentals of managerial accounting; managerial accounting concepts and systems; managerial accounting planning and control; accounting for decentralized operations; analyses for decision making; modern uses of managerial accounting.</p> <p>Transfer Credit: CSU</p>	<p>4.0 UNITS</p>	<p>ACCT 260 Governmental and Not-For-Profit Accounting Class Hours: 4.0 Lecture Total Contact Hours: 72 Lecture</p> <p>Prerequisite: ACCT 101 or equivalent with grade "C" or higher, or "Pass".ACCT 101</p> <p>The course will present the characteristics and principles of the financial policies and procedures followed by state, county and municipal governments, as well as public and private universities and hospitals, and certain nonprofit organizations. The course will emphasize the importance to governmental agencies of properly discharging their responsibilities to taxpayers. These responsibilities include the proper accounting for and budgeting of tax and related revenues and expenditures. The course will also emphasize the importance to nonprofit entities of meeting the financial reporting and management needs of various stakeholders such as donors, service providers and recipients, community members, and regulatory agencies. Funds, fund accounting, and the newest Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements relating to accounting for governmental and nonprofit entities will also be covered.</p> <p>Transfer Credit: CSU</p>	<p>4.0 UNITS</p>
<p>ACCT 250 Income Tax Accounting Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture</p> <p>Prerequisite: ACCT 100 or ACCT 101 or equivalent with a grade of "C" or higher or "Pass".</p> <p>This course is a practical study of the current Federal revenue acts as they relate to business and individual income tax procedures. It includes income inclusions and exclusions, exemptions, capital gains and losses, and business and individual deductions. This course reflects the tax laws of the Tax Cuts and Jobs Act of 2018, Public Law 115-97 of December 22, 2017, as well as other tax laws as legislated.</p> <p>Transfer Credit: CSU</p>	<p>3.0 UNITS</p>	<p>ACCT 270 Fundamentals Of Auditing Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture</p> <p>Prerequisite: ACCT 101 or equivalent with a grade of "C" or higher or "Pass".</p> <p>This course covers the process of examining and evaluating financial conditions and records. It is designed to provide a basis for an opinion concerning the reliability of the records, as evidenced by a written audit report.</p> <p>Transfer Credit: CSU</p>	<p>3.0 UNITS</p>
<p>ACCT 251 Advanced Income Tax Accounting Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture</p> <p>Prerequisite: ACCT 101 equivalent with a grade of "C" or higher or "Pass".</p> <p>This class cover taxpayers other than individuals, primarily corporations. It is designed to fill the needs of the student who desires knowledge of the Federal Income Tax implications of partnerships, corporations, tax option corporations and a general overview of estates, trusts, and gift taxation. This course reflects the tax laws of the Tax Cuts and Jobs Act of 2018: Public Law 115-97. This is a standalone course.</p> <p>Transfer Credit: CSU</p>	<p>3.0 UNITS</p>	<p>ACCT 280 Advanced Accounting Class Hours: 3.0 Lecture Total Contact Hours: 54 Lecture</p> <p>Prerequisite: ACCT 101 or equivalent with a grade of "C" or higher or "Pass".</p> <p>This class covers partnership and joint venture accounting, installment sales, consolidated financial statements, bankruptcy, accounting for trusts and estates, and government and non-profit accounting.</p> <p>Transfer Credit: CSU</p>	<p>3.0 UNITS</p>
		<p>ACCT 298 Directed Studies</p> <p>Prerequisite: A previous college course in the discipline. A course to provide opportunity for individual research and field projects under the direction of a faculty member in a given department. With the guidance of the faculty member, students prepare and carry out a written learning agreement describing the purposes and outcomes of the project. Students should expect to meet with the supervising faculty member one to two hours each week for conferences. Credit is based upon the number of hours in the semester expected to complete the project (1 unit for 54 hours). This course may be taken a maximum of 2 times. For selected disciplines, UC transfer credit may be possible after admission to a UC campus, pending review of appropriate course materials by UC staff. See a counselor for an explanation.</p> <p>Transfer Credit: CSU</p>	<p>1.0 UNITS</p>

ACCT 299

2.0 UNITS

Directed Studies

Prerequisite: A previous college course in the discipline. A course to provide opportunity for individual research and field projects under the direction of a faculty member in a given department. With the guidance of the faculty member, students prepare and carry out a written learning agreement describing the purposes and outcomes of the project.

Students should expect to meet with the supervising faculty member one to two hours each week for conferences. Credit is based upon the number of hours in the semester expected to complete the project (2 units for 108 hours). This course may be taken a maximum of 2 times. For selected disciplines, UC transfer credit may be possible after admission to a UC campus, pending review of appropriate course materials by UC staff. See a counselor for an explanation.

Transfer Credit: CSU