

ACCOUNTING COURSES

Lower-Division

ACC 201 (4) PRINCIPLES OF FINANCIAL ACCOUNTING

The theory and practice of accounting applicable to measuring, recording and reporting business transactions for external uses. Topics covered include short-term liquid assets, merchandising operations, inventories, long-term assets, current and long-term liabilities, corporate capital accounts, and the statement of cash flows. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisites: All department majors must have a personal notebook computer on entry into Accounting 201. Specific hardware requirements are available from the Fermanian School of Business.

ACC 202 (4) PRINCIPLES OF MANAGERIAL ACCOUNTING

The study of information systems for management accounting, the analysis of accounting information for planning and management decision making, and the use of various performance measurement and evaluation techniques. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisite: Accounting 201

Upper-Division

ACC 370 (4) INTERMEDIATE ACCOUNTING I

A review of the accounting reporting process with in-depth study of generally accepted accounting principles as they relate to asset, liability, and their related income statement accounts. Time value concepts and the recognition of revenue also are studied. Offered fall semester.

Prerequisites: Accounting 202, Computer Science 122 or 132 or equivalent, and Mathematics 123 or equivalent.

ACC 371 (4) INTERMEDIATE ACCOUNTING II

Study and analysis of stockholders' equity and special accounting problems, including accounting for investments, dilutive securities, income taxes, pensions and post-retirement benefits, and leases. A study of accounting for business combinations and consolidated financial statements is also included. Offered spring semester.

Prerequisite: Accounting 370.

ACC 374 (2) INTERMEDIATE MANAGERIAL ACCOUNTING

A study of the statement of cash flows, financial statement analysis, cost-volume-profit and breakeven analysis, and profit planning. Offered fall and spring semester.

Prerequisites: Accounting 202, Mathematics 123 or equivalent.

ACC 375 (2) MANAGERIAL COST ACCOUNTING

A study of basic cost accounting concepts and procedures, with emphasis on the development, interpretation, and application of managerial accounting information for planning, control, and decision making. Offered spring semester.

Prerequisite: Accounting 202.

ACC 410 (4) FEDERAL TAX ACCOUNTING I

A study of the basic Federal income tax laws as they relate primarily to individuals. Emphasis on gross income, deductions, depreciation and cost recovery, gains and losses, passive activities, and tax planning. Offered fall semester.

Prerequisite: Accounting 202.

ACC 411 (2) FEDERAL TAX ACCOUNTING II

A study of Federal income tax laws as they relate to corporations, partnerships, tax exempt entities, and estates and trusts. International transactions, tax planning, and tax administration are discussed. Offered fall semester.

Prerequisite: Accounting 410.

ACC 421 (2) ADVANCED ACCOUNTING

A study of accounting for government, not-for-profit, partnership, and multinational entities, and other special topics. Offered spring semester.

Prerequisite: Accounting 371.

ACC 460 (4) AUDITING

A study of the attest function of independent public accountants, with emphasis on the philosophy of auditing, auditing standards, professional conduct, legal liability, internal control, audit evidence and techniques, and accountants' reporting responsibilities. Some business law topics related to the Uniform Commercial Code, agency law, and other selected topics are included. Offered spring semester.

Prerequisite: Accounting 371 or consent of instructor.

ACC 489 (1-2) INTERNSHIP IN ACCOUNTING

On-the-job participation involving decision making and problem solving using techniques, skills, and knowledge acquired in the classroom. May be repeated for a maximum of four units. Graded Credit/No Credit.

Prerequisites: Senior standing. Consent of department chair and instructor.

ACC 490 (2) SPECIAL TOPICS IN ACCOUNTING

Study in a special topic to be determined by the department. Open to juniors and seniors only. May be repeated for a maximum of four units.

Prerequisite: Consent of instructor.

ACC 491 (1-2) INDEPENDENT STUDIES IN ACCOUNTING

An intensive study of a selected problem under the direction of an instructor. Qualified students as well as the proposal for the study must be approved by departmental instructor(s) and the department chair. Course is open to upperdivision students with consent of instructor. May be repeated for a maximum of four units.

Prerequisite: Consent of instructor.