

ACCOUNTING/BOOKKEEPING (ACCT)

ACCT-124 Financial Accounting - Principles of Accounting I **3 Units (LEC 48-54)**

This course is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. It covers recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted principles, the financial statements, statement analysis, cash flow, internal controls, issues related to asset, liability and equity valuation, revenue and expense recognition, and ethics.

Recommended Preparation: CAPP-122, MATH-105, ENGL-C1000
Transfers to both UC/CSU
C-ID: ACCT 110

ACCT-124H Honors Financial Accounting - Principles of Accounting I **3 Units (LEC 48-54)**

This course is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. It covers recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted principles, the financial statements, statement analysis, cash flow, internal controls, issues related to asset, liability and equity valuation, revenue and expense recognition, and ethics.

Prerequisite: Acceptance into the Honors Enrichment Program.
Recommended Preparation: CAPP-122, MATH-105, ENGL-C1000
Transfers to both UC/CSU
C-ID: ACCT 110

ACCT-125 Managerial Accounting - Principles of Accounting II **3 Units (LEC 48-54)**

This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. This course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Course coverage includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.

Prerequisite: ACCT-124 (with a grade of C or better).
Transfers to both UC/CSU
C-ID: ACCT 120

ACCT-125H Honors Managerial Accounting - Principles of Accounting II **3 Units (LEC 48-54)**

This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. This course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Course coverage includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments.

Prerequisite: ACCT-124 (with a grade of C or better)., Acceptance into the Honors Enrichment Program.
Transfers to both UC/CSU
C-ID: ACCT 120

ACCT-626 Computerized Accounting **3 Units (LEC 48-54)**

This course covers accounting principles and procedures using a computerized accounting system, Sage 50. The focus is on hands-on processing of business and accounting transactions, generating reports, and analyzing and interpreting information throughout the accounting cycle for service and merchandising businesses.

Prerequisite/Corequisite: ACCT-124 (with a grade of C or better).
Transfers to CSU only

ACCT-628 Federal Income Tax Accounting **3 Units (LEC 48-54)**

This course introduces the basic concepts of federal income taxation. Topics include history and objectives of the tax, along with the treatment of various types of entities, types of income, types of deductions and types of credits. Emphasis is on the individual as a taxpayer.

Prerequisite: ACCT-124 (with a grade of C or better).
Transfers to CSU only

ACCT-740 Accounting for Non-Accountants and Entrepreneurs **3 Units (LEC 48-54)**

This course covers accounting topics of interest to managers and entrepreneurs with emphasis on interpreting and using the information to assist in decision making and problem solving. The course includes an overview on how the accounting data is organized and presented, but excludes actual preparation of financial statements. Emphasis is placed on the integrative and cross-functional nature of both financial and managerial accounting within the business environment.

Not transferable

ACCT-776 Bookkeeping (formerly ACCT-076) **3 Units (LEC 48-54)**

This course covers the essential elements of bookkeeping practice upon which advanced work in other accounting courses is based. Topics include the double entry bookkeeping system, cash and accrual methods, use of journals and ledgers, adjusting entries, receipts and payments, payroll, sales tax and banking. (formerly ACCT 076)

Not transferable

ACCT-777 QuickBooks Accounting
3 Units (LEC 48-54)

This course is designed for the student seeking hands-on experience with QuickBooks accounting system. Students will examine business transactions to determine the applicable accounting principles and the appropriate processing sequence in QuickBooks in order to yield various reports and financial statements for internal and external users. Emphasis will be placed on how to use QuickBooks in a small business environment.

Prerequisite/Corequisite: ACCT-776 or ACCT-124 (with a grade of C or better) or instructor consent of work experience in accounting-related functions.

Not transferable