

# ACCT COURSES

Opposite each course title are three numbers such as 3-2-4. The first number indicates the number of regular classroom hours for the course each week; the second number indicates the number of laboratory hours per week; and the third number indicates the hours of credit awarded for the successful completion of the course. Listed in parentheses at the end of each course description is the term(s) that the course is normally offered. F=Fall, S=Spring, and M=Summer.

The college reserves the right to cancel or delete any course with insufficient enrollment.

## Courses

### ACCT 2101. Principles of Accounting I. 3-0-3 Units.

Examines the underlying theory and application of accounting concepts for reporting financial information to outside users. Stresses the relationship between the rules by which financial statements are prepared and the use of financial information for decision making.(F, S, M) Prerequisites: MATH 1101 or 1111 with a "C" or better.

### ACCT 2102. Principles of Accounting II. 3-0-3 Units.

Examines the underlying theory and application of managerial accounting concepts. Stresses the study of financial and non-financial information for use by internal decision makers and the role of managerial accounting in a business environment.(F, S, M) Prerequisites: ACCT 2101 with a "C" or better.

### ACCT 3100. Intermediate Accounting I. 3-0-3 Units.

Studies the concepts and standards for presentation and disclosure of general purpose financial statements in accordance with GAAP. The focus is on financial statement analysis and the theory and issues related to measurement of assets.(F) Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

### ACCT 3200. Intermediate Accounting II. 3-0-3 Units.

Focuses on theory and issues related to recognition and measurement of liabilities, stockholders' equity, and other issues related to financial reporting.(S) Prerequisites: ACCT 3100 with a "C" or better.

### ACCT 3300. Tax Accounting & Reporting I. 3-0-3 Units.

Examines the federal taxation of individuals and taxation of property transactions. Tax research and ethics and responsibilities for accounting professionals are also introduced.(F) Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

### ACCT 3500. Forensic Accounting. 3-0-3 Units.

A study of the various techniques for preventing, detecting, investigating and resolving occupational fraud.(M) Prerequisites: ACCT 2101 with a "C" or better.

### ACCT 3600. Accounting Information Systems. 3-0-3 Units.

The course will also introduce students to computerized accounting information systems such as SAP. Other major topics covered will include internal controls, enterprise risk management, big data in accounting, forensic techniques, and auditing through an AIS. Students will learn to solve accounting problems and perform data analytics using spreadsheet, database, and visualization applications such as Excel, Access, and Power BI.(S) Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

### ACCT 3800. Understanding Financial Statement. 3-0-3 Units.

This course focuses on the understanding, interpreting, and analyzing of financial statements for corporations, local governments, and nonprofit organizations.(F, S) Prerequisites: ACCT 2102 with a "C" or better.

### ACCT 4100. Intermediate Accounting III. 3-0-3 Units.

Examines the theoretical foundation and structure of accounting as they relate to the presentation of the financial statements. Emphasis will be placed on the analysis of consolidations, statements of cash flows, deferred taxes, earnings per share, and other financial reporting considerations.(F) Prerequisites: ACCT 3200 with a "C" or better.

### ACCT 4300. Tax Accounting & Reporting II. 3-0-3 Units.

Explores the federal taxation of business entities, including C corporations, partnerships, S corporations, estates, and trusts. Analyzes the treatment of property transactions within these entities.(S) Prerequisites: ACCT 3300 with a "C" or better.

### ACCT 4400. Cost Accounting. 3-0-3 Units.

Focuses on planning, budgeting, performance measures and cost measures in the corporate environment.(S) Prerequisites: ACCT 2101, ACCT 2102, both with a "C" or better.

### ACCT 4501. Auditing. 3-0-3 Units.

### ACCT 4700. Independent Study in Acct. 0-0-3 Units.

Supervised in-depth individual research and study of one or more current topics in Accounting in conjunction with an associated major project. Students will be required to prepare a formal report and presentation of the research topic and project. (F, S, (only available with coordination with accounting faculty)) Prerequisites: ACCT 3200 with a "C" or better.

### ACCT 4701. Auditing. 3-0-3 Units.

Students taking this course will learn about planning, designing, performing, and completing financial statement audits. Student will also learn about the professional standards guiding the conduct of audits and the legal, regulatory, and ethical environment affecting them.(F) Prerequisites: ACCT 3200 with a "C" or better.

### ACCT 4800. Special Topics in Accounting. 3-0-3 Units.

Examines current, relevant topics in the field of Accounting. Each special topic course will cover a new current topic. Prerequisites: ACCT 3100 with a "C" or better.

### ACCT 4900. Accounting Internship. 0-0-3 Units.

Provides students with on-site work experience in Accounting through a coordinated academic internship experience with a pre-approved employer. A portfolio chronicling the work experience, a project relating relevant academic literature to the Accounting internship experience, and a final presentation encompassing the entire internship experience are required to receive academic credit. By permission of the Internship Coordinator.

Prerequisites: ACCT 3100, plus an additional 3 credit hours of upper division ACCT, and 3 credit hours of any upper division business course, all with a "C" or better.