

ACCOUNTING (ACCT)

ACCT G100 3 Units (54 lecture hours)

Introduction to Accounting

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Accounting for Small Business, Accounting Elements. This course is an introduction to accounting covering basic accounting principles and the practice of accounting methods and rules. Students will learn how to analyze business transactions, record sales and purchases, and reconcile bank accounts. At the conclusion of the course, students will understand the double-entry accounting system as well as know how to prepare financial statements. Graded or Pass/No Pass option.

ACCT G101 4 Units (63 lecture hours; 27 lab hours)

Financial Accounting

Advisory: ACCT G100.

Grading Mode: Standard Letter

Transfer Credit: CSU; UC.

This course explores accounting and how it is used by investors, creditors, and other stakeholders to make decisions. It covers the accounting information system, the accounting cycle, recording and reporting of business transactions, application of generally accepted accounting principles, and preparation of financial statements. The course also examines issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. Graded. **C-ID:** ACCT 110.

ACCT G102 4 Units (63 lecture hours; 27 lab hours)

Managerial Accounting

Prerequisite(s): ACCT G101.

Grading Mode: Standard Letter

Transfer Credit: CSU; UC.

This course provides a study of how accounting and financial information is used to manage operations. The course content covers cost accounting concepts, cost structure, cost-volume-profit analysis, budgeting, responsibility reporting, and other management-related topics. Graded. **C-ID:** ACCT 120.

ACCT G105 3 Units (54 lecture hours)

Excel for Accounting and Finance

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

This course explores the use of spreadsheets in accounting. Students will employ detailed accounting principles using Excel. Studies include fundamental financial features of Excel, critical accounting techniques and shortcuts to facilitate automation and error solving, and the use of PivotTables, macros, and other functions to summarize and analyze financial information. Graded or Pass/No Pass option.

ACCT G110 3 Units (54 lecture hours)

Payroll Accounting and Taxation

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

This course will present the theory and application of federal and state payroll taxes. Payroll processing and disbursement, preparation and filing of forms, payroll accounting, and payroll legislation are explored. Graded or Pass/No Pass option.

ACCT G111 3 Units (54 lecture hours)

Individual Income Taxation

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

This course covers individual income taxation laws and regulations, with emphasis on preparation of tax returns and forms. Topics include gross income and exclusions, business and personal deductions, exemptions, tax credits, property transactions, and capital gains and losses as they apply to individual filers. Graded or Pass/No Pass option.

ACCT G113 3 Units (54 lecture hours)

Business Taxation

Advisory: ACCT G111.

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Business Income Taxation. This course covers income tax laws and regulations as they relate to business entities, with practice on preparation of tax returns and forms. Topics include taxation of corporations, S corporations (small business corporations as defined under Subchapter S of the Internal Revenue Code), partnerships, and limited liability companies, with a comparison of tax implications amongst all forms of business formation. Multi-jurisdictional taxation issues, state and local taxes, as well as special business taxes and credits are included. Graded or Pass/No Pass option.

ACCT G115 3 Units (54 lecture hours)

Issues in Taxation

Advisory: ACCT G111.

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: Issues in Taxation I - EA and CPA Exam Preparation. This course explores current developments in tax law that affect the United States taxation system. Topics include newly enacted provisions in the Internal Revenue Code that have a degree of complexity, significant tax benefits and planning opportunities made available by such new regulations and rulings, as well as emerging tax issues that may be controversial. Students will examine tax law and its effects, so that they are in an optimal position to reassess their tax strategy every year. Graded or Pass/No Pass option.

ACCT G120 2 Units (36 lecture hours)

QuickBooks Accounting I

Advisory: ACCT G100 or ACCT G101.

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

Formerly: ACCT G235. This course teaches students to use QuickBooks for general accounting purposes. Topics include learning QuickBooks online navigation and settings, understanding the chart of accounts, recording banking transactions, managing customers and sales, and accounting for vendors and expenses. Pass/No Pass or Letter Grade.

ACCT G121 2 Units (36 lecture hours)

QuickBooks Accounting II

Grading Mode: Standard Letter, Pass/No Pass

Transfer Credit: CSU.

This course teaches students to use QuickBooks for advanced accounting purposes. Topics include management of inventory transactions, accounting for payroll, performing end-of-period accounting procedures, preparing financial reports, and exploring QuickBooks online certifications. **PREREQUISITE:** ACCT G120. Graded or Pass/No Pass option.

ACCT G163 Accounting Concepts for Small Business Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	1.5 Units (27 lecture hours)	ACCT G220 Forensic Accounting, Introduction Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	3 Units (54 lecture hours)
<p>Formerly: Basic Accounting Concepts for Small Business. This course is identical to MGMT G163. This course teaches small business owners basic accounting functions such as receivables and payables management, bank reconciliations, and financial statement preparation. This course also covers financial statement analysis to assess operational performance, financial condition, and certainty of cash flows. Development of start-up cost estimates and financial projections will also be explored. Enrollment Limitation: MGMT G163; students who complete ACCT G163 may not enroll in or receive credit for MGMT G163. Graded or Pass/No Pass option.</p>		<p>This course is identical to CJ G220. This course provides an introduction to forensic accounting. The course examines the application of investigative accounting skills to collect, analyze, and evaluate evidential matter, as well as the interpretation and communication of such evidentiary findings in a court of law or other business or administrative venue. Topics include fraud detection, fraud investigation techniques, the legal environment surrounding forensic accounting, business valuation, and professional ethics and responsibilities. Enrollment Limitation: CJ G220; students who complete ACCT G220 may not enroll in or receive credit for CJ G220. Graded or Pass/No Pass option.</p>	
ACCT G211 Intermediate Accounting 1 Prerequisite(s): ACCT G101. Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	3 Units (54 lecture hours)	ACCT G250 Analysis of Financial Statements Prerequisite(s): ACCT G101. Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	3 Units (54 lecture hours)
<p>This course is the first course in the intermediate accounting series that covers accounting theory, financial reporting practices, and recording and valuation methods for cash, receivables, inventory, and long-lived assets. Additional topics on the accounting conceptual framework, time value of money, revenue recognition, and International Financial Reporting Standards (IFRS) are also explored. Graded or Pass/No Pass option.</p>		<p>This course teaches students to evaluate and interpret financial statements and disclosures to assess a company's financial health. Key financial analysis techniques will be used to examine liquidity, profitability, activity, and solvency. The course emphasizes understanding financial reporting and business communication. Students will also explore valuation models and use pro forma statements to project future financial performance. Graded or Pass/No Pass option.</p>	
ACCT G212 Intermediate Accounting 2 Prerequisite(s): ACCT G211. Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	3 Units (54 lecture hours)		
<p>Formerly: Intermediate Accounting B. This course is the second course in the intermediate accounting series that covers investments, current and long-term liabilities, income taxes, pensions and post-retirement benefits, leases, stockholders' equity, earnings per share, and statement of cash flows. In addition, changes in accounting methods and error reporting and financial statement disclosures are examined. This course satisfies the 150 semester units requirement to sit for the Uniform CPA examination. Graded or Pass/No Pass option.</p>			
ACCT G215 Sarbanes-Oxley Act and Internal Controls Grading Mode: Standard Letter, Pass/No Pass Transfer Credit: CSU.	3 Units (54 lecture hours)		
<p>Formerly: Sarbanes - Oxley Act and International Control Compliance. This course explores the Sarbanes-Oxley Act of 2002 - the history leading up to its passage, key provisions of the Act, and its impact on affected companies. The course also studies internal control systems and the efforts involved in attaining compliance - including objectives, design, implementation, assessment, documentation, and monitoring. Emphasis is on principal business processes such as the revenue and expenditure cycles, inventory, payroll, and financial reporting. The role of information technology in achieving internal control objectives and integration of technology controls into internal control systems are also covered. Graded or Pass/No Pass option.</p>			