

# ACCOUNTING (ACCTG)

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**ACCTG 1A (C-ID ACCT 110) 5 units**

## **Financial Accounting**

**90 hours lecture**

Recommended Preparation: ACCTG 200 or one year of bookkeeping.

Grading: letter grade.

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. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls and ethics.

Transferable to both UC and CSU; see counselor for limitations

**ACCTG 1B (C-ID ACCT 120) 5 units**

## **Managerial Accounting**

**90 hours lecture**

Prerequisite: ACCTG 1A.

Grading: letter grade.

This course is the study of how managers use accounting information in decision-making, planning, directing operations, and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to cost systems, cost control, profit planning and performance analysis in manufacturing and service environments. This course also provides students with techniques used by management in evaluating daily operations and related costs of a business in planning future operations, making decisions, and developing overall business strategies.

Transferable to both UC and CSU; see counselor for limitations

**ACCTG 200 3 units**

## **Introduction to Accounting**

**54 hours lecture**

Grading: letter grade.

Formerly ACCTG 200A. This course provides a general overview and understanding of the accounting principles for a business enterprise, with a focus on those business activities for both service and merchandising businesses, using a double entry system and the accrual method for recording financial transactions. The course will introduce students to key accounting terms, the accounting equation and related impact of business accounting transactions, the integration of the business transactions into the financial statement framework, along with an understanding of cash activities, receivables, inventories, fixed assets, liabilities, shareholders' equity, revenues and expenses. The course will cover the primary financial statements utilized by a business, including financial statement analysis. This course will give students a fundamental foundation of accounting and its importance to a business, a general understanding of the activities of a business and the financial reporting of a business.

**ACCTG 205 3 units**

## **Fundamentals of Tax**

**54 hours lecture**

Grading: letter grade.

Students will learn to prepare federal income tax returns for individuals.

This course emphasizes the practical use of tax forms and supporting schedules and also reflects the most recent changes in the Internal Revenue Code.

**ACCTG 228 2 units**

## **Computerized Gen Ledger Account Systems**

**36 hours lecture, 18 hours laboratory**

Prerequisite: ACCTG 1A or 200.

Grading: letter grade.

This course provides students with experience using a commercial general ledger accounting program.

**ACCTG 229 3 units**

## **Spreadsheet Accounting**

**54 hours lecture, 18 hours laboratory**

Prerequisite: ACCTG 1A.

Recommended Preparation: Working knowledge of Microsoft Excel or COSA 15.

Grading: letter grade or pass/no pass.

The course will cover the functions and features of Excel most commonly used in Accounting/Finance applications. Many of the routine manual functions studied in the Financial Accounting course will be automated by using Microsoft Excel. Instruction will focus on preparing financial Excel models and templates that are functional, flexible, and easily maintainable. Refresher lectures will be presented on the Accounting topics specific to the Excel modeling assignments.

**ACCTG 230 2 units**

## **Quickbooks Accounting**

**36 hours lecture**

Recommended Preparation: General familiarity and use of a PC.

Grading: letter grade or pass/no pass.

Intro to basic small business accounting concepts and to a complete accounting software system. Provides hands-on exposure to the major features of the Quickbooks accounting software accompanied by instruction in the accounting concepts being employed.