

ACCOUNTING (ACCTG)

ACCTG 020 Financial Accounting 5 Units

This introductory financial accounting course is designed for transfer students in business, information systems, and/or accounting. Students will study topics which include the accounting cycle, preparation and analysis of financial statements, internal control, depreciation, inventories, receivables, liabilities, stockholders' equity, ethical issues, and accounting as a decision-making tool. (C-ID ACCT 110)

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L
Prerequisite: ACCTG 101 with C or better or MATH 111 with P grade
Recommended: Completion of ACCTG 101 with a C or better, or competency in elementary algebra.
Advisory Level: Read: 4 Write: 4 Math: 2
Transfer Status: CSU/UC Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 021 Managerial Accounting 5 Units

Students are introduced to managerial decision-making using accounting information. Students will study topics including the master budget, static and flexible budgets, Statement of Cash Flows, capital budgeting techniques, cost-volume-profit relationships, contribution margin approach to decision-making, cost behavior analysis, job order and process costing, activity-based costing and just-in-time manufacturing, standard costing, responsibility accounting, cost performance reporting, special business decisions, financial statement analysis, incremental analysis, break-even analysis, and pricing under absorption and variable costing. (C-ID ACCT 120)

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L
Prerequisite: ACCTG 020 with C or better
Advisory Level: Read: 4 Write: 4 Math: 2
Transfer Status: CSU/UC Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 030 QuickBooks 3 Units

Students will use QuickBooks software to learn accounting. This course in computer-based accounting gives students hands-on use of business QuickBooks forms for recording sales and receivables, payables and purchases, and payroll. Students will explore various methods of business problem solving.

Lecture Hours: 2.5 Lab Hours: 1.5 Repeatable: No Grading: L
Prerequisite: ACCTG 101 or ACCTG 020 both with C or better
Advisory Level: Read: 3 Write: 3 Math: None
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 050 Personal Financial Planning 3 Units

Students will learn in this introductory course how to create a personal financial plan designed to accomplish their financial and retirement goals. Foundations of the financial plan will be covered including asset allocation, portfolio theory, insurance needs, and investments to achieve short and long-term goals. Retirement and estate planning will also be discussed.

Lecture Hours: 3 Lab Hours: None Repeatable: No Grading: L
Advisory Level: Read: 3 Write: 3 Math: 3
Transfer Status: CSU/UC Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 062 Cost Accounting 5 Units

Students will study cost accounting principles, including essentials of job order, process cost, and standard cost accounting systems. They will focus on how cost accounting helps managers make better decisions for planning, controlling, and profitability analysis in a business environment as well as costing concepts for products, services, and customers.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L
Prerequisite: ACCTG 021 with C or better
Advisory Level: Read: 4 Write: 4 Math: 2
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 063 Intermediate Accounting 5 Units

Students will examine comprehensive and up-to-date accounting topics. Topics include the conceptual framework of accounting, income statement, balance sheet, statement of cash flows, inventory, plant assets, depreciation, intangible assets, and investments. Emphasis is placed on the study of Generally Accepted Accounting Principles (GAAP) and their impact on the financial statement presentation required by the Financial Accounting Standards Board.

Lecture Hours: 5 Lab Hours: None Repeatable: No Grading: L
Prerequisite: ACCTG 021 with C or better
Advisory Level: Read: 4 Write: 4 Math: 2
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 097 Introduction to Income Taxes 3 Units

Students will be introduced to federal individual income taxation with emphasis on statutory materials, principles, procedures, and terminology. Students focus on tax problems encountered by individual taxpayers and the basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions, and tax credits. Topics will include: tax avoidance, tax planning techniques, issues of gift and estate taxation, and tax preparation for other entities, such as partnerships and corporations. A comparative analysis of California tax law will also be provided.

Lecture Hours: 3 Lab Hours: None Repeatable: No Grading: L
Advisory Level: Read: 4 Write: 4 Math: 1
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 098 Directed Study in Accounting 0.5-9 Units

Individual or small groups of students, with previous course work in the discipline, who would benefit from Independent Study under the direction of faculty members in specific or related disciplines may develop individualized learning contracts designed to enhance their individual instructional programs. Student must identify with the faculty member objectives for learning. Student must complete the written objectives, readings, writings, research, portfolio, and/or papers to meet the objective. Instructions and the Learning Contract forms are available in the Division Office. Repeatable to a maximum of 9 units across all disciplines.

Lecture Hours: None Lab Hours: 2.07 Repeatable: Yes Grading: O
Prerequisite: ACCTG 020 or ACCT 097 or ACCTG 101 with C or better
Recommended: 3 units of MATH 310 with CR or placement based on Math assessment.

Advisory Level: Read: 3 Write: 3 Math: 1
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 101 Bookkeeping for Small Business 3 Units

Students will be introduced to accounting principles and procedures that apply to the operations of a small business. Students will analyze and process transactions, develop financial statements, and adjust and close records for a complete accounting cycle for service and merchandising businesses. Students will use course management software to enhance learning by performing simulated accounting activities. This course prepares students for positions as accounting assistants or entry level bookkeepers.

Lecture Hours: 2.5 Lab Hours: 1.5 Repeatable: No Grading: L
Advisory Level: Read: 4 Write: 4 Math: None
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None

ACCTG 138 Work Experience 1-8 Units

Work Experience is designed for students who work or volunteer in a field related to their career major. Students are required to provide evidence that they are enrolled in a career program (e.g., education plan or coursework in a career/technical subject area). Students can earn one unit of credit for each 60 hours of unpaid volunteer time or 75 hours of paid work during the semester. Students can repeat Career/Technical Work Experience, combined with General Work Experience, or alone, up to a maximum of 16 units. Internship/job placement is not guaranteed.

Lecture Hours: None Lab Hours: 2.07 Repeatable: Yes Grading: O
Corequisite: Be employed or a volunteer at an approved work-site for the minimum number of hours per unit as stipulated for paid and unpaid status.

Advisory Level: Read: 3 Write: 3 Math: None
Transfer Status: CSU Degree Applicable: AA/AS
CSU GE: None IGETC: None District GE: None