

# ACCOUNTING (ACC)

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## **ACC 230. Financial Accounting. (3 Units)**

A survey of financial statements under existing generally accepted accounting principles. Emphasis is on underlying concepts, principles, and mechanics to make the statements meaningful to users.

## **ACC 231. Managerial Accounting. (3 Units)**

Prerequisite: ACC 230. Accounting for planning and control. Topics include objectives, terminology, concepts, product costing, cost patterns, cost-volume-profit analysis, contribution margin, profit planning, standard costs, flexible budgets, decentralized operations, relevant costs and uses of accounting data for managerial decision making.

## **ACC 330. Intermediate Accounting I. (3 Units)**

Prerequisite: ACC 230. Professional level accounting, conceptual framework, balance sheet, income statement, compound interest, cash, receivables, inventories, fixed and intangible assets, depreciation, current and contingent liabilities.

## **ACC 331. Intermediate Accounting II. (3 Units)**

Prerequisite: ACC 330. Professional level accounting, bonds and long-term notes, short-term and long-term investments, capital stock, retained earnings, income recognition, income taxes, post-employment benefits, leases, statement of cash flows, earnings per share, changes and errors, financial analysis.

## **ACC 333. Income Taxation I. (3 Units)**

Federal income tax law as related to individuals and sole proprietorship.

## **ACC 336. Intro To Internal Audit. (3 Units)**

Prerequisite: ACC 231 and CIS 270. Survey of contemporary internal auditing with emphasis on financial, compliance, and operational auditing. Coverage will include audit planning, specific audit techniques, auditing in a computerized environment, emerging issues and report writing. Course includes case studies and computer applications.

## **ACC 337. Cost Accounting. (3 Units)**

Prerequisite: ACC 231. The nature, objectives, and procedure of cost accounting and control; job costing and process costing; joint product costing; standard costs; theories of cost allocation and absorption; uses of cost accounting data for management decision making.

## **ACC 339. Acctg & Ctrl Multnl Comp. (3 Units)**

Prerequisite: ACC 231. Study of comparative accounting systems, international accounting standards, currency translation and foreign exchange, transfer pricing, reporting, taxation, auditing and control problems.

## **ACC 340. Accounting Information Systems. (3 Units)**

Prerequisites: ACC 230, ACC 337, and CIS 270 are required. Focuses on both conceptual models and physical implementation of accounting information systems. Topics include the nature and relevance of accounting internal controls, the relationship of accounting systems to the functional areas of accounting, and contemporary information technology.

## **ACC 385. Entrepreneurial Accounting. (3 Units)**

Explores accounting issues unique to start-ups, venture capital and entrepreneurship, and includes aspects involving the setup and use of low-cost computer accounting programs with POS and inventory management.

## **ACC 430. Advanced Accounting. (3 Units)**

Prerequisite: ACC 331. Concepts and principles of partnerships, business combinations, accounting for multinational enterprises, and introduction to governmental and nonprofit accounting.

## **ACC 431. Govt & Nonprofit Acctg. (3 Units)**

Prerequisite: ACC 230. Nature of fund accounting systems used by governments and nonprofit entities. Topics include principles underlying fund accounting, budgeting procedures, discussion of types of funds used. Course requirements include computerized term project.

## **ACC 433. Income Taxation II. (3 Units)**

Federal income tax law as related to partnerships, corporations, estates and trusts; estate and gift taxes.

## **ACC 435. Auditing. (3 Units)**

Prerequisites: ACC 330 and OMG 321. The audit environment, reports, professional ethics, objectives, evidence and documentation, planning, analytical review, materiality and risk, internal control, attribute and variable sampling, EDP systems, transactions cycles, balance sheet and income statement accounts, compilations, reviews, and other special purpose reports.

## **ACC 502. Advanced Topics in Accounting. (3 Units)**

Prerequisite: ACC 230 or equivalent. Application of functional accounting in contemporary business. Decision making through the integrated use of financial accounting (reporting to outside interests) and managerial accounting (accounting information for internal decision making) including relevant income tax consequences. Case analysis oral/written presentation and computer usage required.

## **ACC 595. Selected Topics in Accounting. (3 Units)**

Prerequisites: Graduate standing and ACC 502. Intensive study of a specialized area of Accounting on a selected topic of particular interest to faculty and students. Three hours of seminar per week. Specific topic listed in class schedule. Repeatable course.