ACCTG (Accounting)

ACCTG 1: Introductory Accounting I
- 5 units, Letter, 5 lec, DE
- DA, CSU/UC, C-ID ACCT 110
- This 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.

ACCTG 2: Introductory Accounting II
- 5 units, Letter, 5 lec, DE
- DA, CSU/UC, C-ID ACCT 120
- Prerequisite: ACCTG 1 or 21 and 22
- This 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.

ACCTG 3: Intermediate Accounting I
- 3 units, Letter, 3 lec, DE
- DA, CSU
- Prerequisite: ACCTG 2 or 21 and 22
- This Course emphasizes the application of generally accepted accounting principles in the preparation and use of financial statements for decision making purposes. Special emphasis is placed on the recognition and measurement of revenues, cash, receivables, inventories, property, plant and equipment, depreciation and depletion, and intangibles.

ACCTG 11: Cost Accounting
- 3 units, Letter, 3 lec
- DA, CSU
- Prerequisite: ACCTG 2
- This course examines managerial cost accumulation concepts and techniques for product and service costing, planning and control. Emphasis is on the use of cost accounting information for decision making and the preparation, analysis and use of cost accounting information. Topics include process costing, job order costing, variable costing, direct costing, standard costing, budgeting and profit planning, and activity based costing.

ACCTG 15: Tax Accounting I
- 3 units, Letter, 3 lec
- DA, CSU
- This is a practical course covering the federal income tax process, federal income tax laws that apply to individuals, and the application of tax principles to specific problems. Topics include gross income and exclusions, business deductions and itemized deductions, losses, certain tax credits and property transactions.

ACCTG 16: Tax Accounting II
- 3 units, Letter, 3 lec
- DA, CSU
- Prerequisite: ACCTG 1 or 15
- A continued study of income tax regulations and procedures is made. Accounting methods, installment sales, partnerships and corporate income tax procedures are studied.

ACCTG 21: Bookkeeping and Accounting I
- 3 units, Letter, 3 lec
- DA, CSU/UC
- This course is the first half of accounting I and it is an introduction to financial accounting and accounting information systems. It includes recording, summarizing, and reporting of business transactions in various journals and ledgers, preparation of trial balance and financial statement, revenues and expense recognition; assets, liability, and capital accounts.

ACCTG 22: Bookkeeping and Accounting II
- 3 units, Letter, 3 lec
- DA, CSU/UC
- Prerequisite: ACCTG 21
- Review of the fundamentals of bookkeeping and accounting and the preparation of adjusting, closing, and reversing entries, work sheets and financial statements for a sole proprietorship. Application of accounting principles to partnership and corporation accounting records.