Accounting (ACCT)

Courses

ACCT 211. Introductory Accounting I. 4 Units.
Fundamentals of recording, analyzing, and communicating financial information including income determination, assets and liability relationships and preparation of financial statements.

ACCT 212. Introductory Accounting II. 4 Units.
Prerequisites: ACCT 211
Continuation of Introductory Accounting I with emphasis on interpretation and uses of financial data for decision-making including cost analysis, budgeting, and control. Includes study of the statement of cash flows and long-term debt.

ACCT 315. Accounting Information Systems and Business Ethics. 4 Units.
Prerequisites: ACCT 212, IST 101 and IST 309
Introduction to the concepts, objectives and importance of properly designed accounting information systems and professional ethics. Extensive study of internal controls including systems documentation. Three hours lecture and two hours activity laboratory.

ACCT 347. Management Accounting and Ethics in Business. 4 Units.
Prerequisites: ACCT 212
Overview of techniques to facilitate business decision-making and professional ethics in business. Models include break-even analysis, differential costing, product cost pricing analyses, capital budgeting and investment analysis techniques. The role of budgeting in management planning and control and an examination of cost and revenue variances. Transfer pricing, management compensation and performance evaluation are reviewed in both domestic and international situations. Formerly ACCT 345.

ACCT 372. Intermediate Accounting. 4 Units.
Prerequisites: ACCT 212
First of a three-course sequence covering an in-depth study of financial accounting. Coverage includes the conceptual framework underlying financial accounting, the application of Generally Accepted Accounting Principles (GAAP) applicable to the preparation of financial statements, accounting for cash, receivables and inventories. The accounting cycle and time value of money will also be reviewed.

ACCT 373. Problem Areas in Intermediate Accounting. 4 Units.
Prerequisites: ACCT 372
Continuation of ACCT 372 with emphasis on the study of long-term assets, equities and earnings per share.

ACCT 374. Reporting Issues in Intermediate Accounting. 4 Units.
Prerequisites: ACCT 373 and the upper-division writing requirement
Study of revenue recognition, deferred taxes, pensions and leases. Formerly ACCT 574.

ACCT 426. Introduction to Taxation. 4 Units.
Prerequisites: ACCT 211 and junior standing
Introduction to the basic concepts of federal income taxation. Includes history and objectives of the tax, along with the treatment of various types of entities, types of income, types of deductions and types of credits. Emphasis is on the individual as a taxpayer.

ACCT 440. Financial Statement Auditing. 4 Units.
Prerequisites: ACCT 315, ACCT 373, and the upper-division writing requirement
Theory and function of the auditor, viewed from the perspective of public accounting. Topics will include standard audit reports, assessing audit risk, auditors legal liabilities, tests of controls, and audit evidence. Three hours lecture and two hours activity laboratory.

ACCT 442. Internal and Operational Auditing. 4 Units.
Prerequisites: ACCT 373
Theory and practice of internal auditing as an operational appraisal activity within firms. Distinction between internal auditing and external, independent auditing. Use of tools to assist management control structures and operations. Focus on evaluating effectiveness, efficiency and compliance of firm activities.

ACCT 468. Accounting for Government and Not-for-Profit Organizations. 4 Units.
Provides students an opportunity to study the specialized GASB accounting principles applicable to state and local governments. It affords learners an opportunity to acquire proficiency with the FASB financial reporting standards applicable to a variety of tax exempt non-profit organizations encountered in practice with an emphasis on fair value accounting and the basic principles used to record of assets, liabilities, equity, revenues, and expenditures. The course also covers the analysis and interpretation of government financial statements.

ACCT 503. Financial Accounting. 4 Units.
Intensive introduction to applied topics and techniques in financial accounting. Development of accounting information according to U.S. GAAP for external reporting purposes. Economic and financial analysis of financial statements. No credit will be awarded to students who have taken ACCT 211 and 212. May not be counted toward fulfilling requirements for any degree program offered by the College of Business and Public Administration.

ACCT 536. Corporate and Partnership Taxation. 4 Units.
Prerequisites: ACCT 426
The basic concepts of the federal income taxation of corporations and partnerships. Formerly ACCT 436.

ACCT 539. Advanced Accounting. 4 Units.
Prerequisites: ACCT 373
Advanced topics in accounting including business combinations, multinational operations and foreign currency transactions, liquidations, and reorganizations. Includes partnership formation, income distribution and liquidation. Formerly ACCT 439.
ACCT 541. EDP Auditing and Control. 4 Units.
Prerequisites: ACCT 440
Continuation of ACCT 440 with emphasis on audit sampling, test design, impact of electronic data processing (EDP) upon audit planning, and assurance and attestation services other than audit services. Three hours lecture and two hours activity laboratory. Formerly ACCT 441.

ACCT 544. Accounting Law, Ethics and Institutions. 4 Units.
Prerequisites: MGMT 330 or equivalent
Advanced accounting law topics, ethical standards, and institutions for professional accountants. Emphasis on legal problems encountered in the public accounting profession, including an examination of the ethical standards and the political and regulatory institutions that affect the practice of public accounting. Formerly ACCT 444.

ACCT 547. Cost Accounting. 4 Units.
Prerequisites: ACCT 347 or equivalent
Product and service costing with attention to analysis of overhead and multiple allocation techniques. Topics include joint costs, byproducts, spoilage, rework and scrap. Alternative costing systems including operations costing and process costing. Valuation of inventory for decision-making purposes. Procedures for just-in-time inventory management are included. Formerly ACCT 447. (4 units.

ACCT 556. Estates and Gifts, Ethics and other Specialized Taxation Topics. 4 Units.
Prerequisites: ACCT 426
Professional ethics in tax practices and taxation topics not covered in depth in ACCT 426 and 536, including gift and estate tax, income taxation of trusts and estates, tax administration and practice, working with tax law, advanced individual income tax topics, and other special topics. Formerly ACCT 456.

ACCT 575. Internship. 4 Units.
Prerequisites: senior standing preferred; consent of instructor and the departments internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 575 courses may be applied toward graduation. Graded credit/no credit.

ACCT 590. Seminar in Accounting. 4 Units.
An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change.

ACCT 595B. Independent Study. 2 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken
Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

ACCT 595D. Independent Study. 4 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken
Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

ACCT 605. Health Care Accounting and Financial Analysis. 4 Units.
Basic concepts, methods, and application of cost and accrual accounting, finance and budgeting techniques and methods applied to health services and health care organizations, with computer application and analysis. (Also offered as ACCT 605. Students may not receive credit for both.) (4 units.

ACCT 606. Accounting for Managerial Decision-Making. 4 Units.
Study and application of the concepts and techniques used by management for planning and controlling business activities.

ACCT 610. Financial Reporting and Disclosure. 4 Units.
Prerequisites: ACCT 606. MSA Prerequisite: consent of coordinator or department chair
An in-depth study of financial accounting, reporting, and disclosure. Professional accounting and reporting standards will be examined. MBA.

ACCT 615. Controllership and Professional Ethics. 4 Units.
Prerequisites: ACCT 606. MSA Prerequisite: consent of coordinator or department chair
In-depth study of accounting techniques, concepts and procedures related to the functions and responsibilities of the controller. Professional ethics applied to controllers. Consideration of management reporting systems, planning and controlling functions, resource allocation, transfer pricing, the general ledger-based system, departmental expense control and investment planning. MBA.

ACCT 620. Internal Auditing and Management Controls. 4 Units.
Prerequisites: ACCT 610. MSA Prerequisite: consent of coordinator or department chair
Study of the theory and practice of auditing as it applies to the internal and management controls function of the organization. Topics include statements of auditing standards, ethical and legal responsibilities, internal control structure considerations, statistical sampling applications, computer-assisted auditing techniques and regulatory agency requirements. MBA.

ACCT 625. Seminar in Accounting Information Systems. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
A study of the design and operation of accounting information systems in both mainframe and microcomputer environments. Advanced consideration of internal control and auditing of computer-based systems. Environmental hardware and software implications for security and quality control are examined. MBA.
ACCT 629. Seminar in Tax and Business Decisions. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
Study of how taxation affects business decisions of both domestic and multinational business. Topics include introduction to tax policy, comparative tax systems, tax effects on investment and financing activities, taxation of multinational transactions, and basic tax research methodology. MBA.

ACCT 630. Advanced Tax Topics: Corporate Taxation. 4 Units.
Prerequisites: Consent of MSA coordinator of department chair
The study of federal tax consequences of the formation operation, reorganization, and liquidation of corporations from the standpoint of the corporation and shareholders, with some reference to the taxation of S corporations. MSA.

ACCT 642. International Accounting. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
Critical examination of current developments in international accounting; the difficulty of preparing precise and universally accepted accounting principles; social, economical, and political influences on comparative accounting theory and practice. Financial reporting and control of multinational enterprises are also discussed. MBA.

ACCT 675. Internship. 4 Units.
Prerequisites: consent of instructor and department's internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 675 courses may be applied toward graduation. Graded credit/no credit.

ACCT 690. Advanced Topics in Accounting. 4 Units.
Intensive study of an advanced topic in accounting. May be repeated for credit as topics change.

ACCT 695A. Graduate Independent Study. 1 Unit.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695B. Graduate Independent Study. 2 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695C. Graduate Independent Study. 3 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695D. Graduate Independent Study. 4 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 697. MSA Project. 4 Units.
Students demonstrate their readiness to enter the accounting profession by completing a series of projects that require application of knowledge and skills learned in the MSA program. Formerly ACCT 997.

ACCT 698A. Continuous Enrollment for Graduate Candidacy Standing. 1 Unit.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698B. Continuous Enrollment for Graduate Candidacy Standing. 2 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.
ACCT 698C. Continuous Enrollment for Graduate Candidacy Standing. 3 Units.
Prerequisites: advancement to candidacy and approval of program
graduate coordinator or, if an interdisciplinary studies major, consent of
the Dean of Graduate Studies
Independent study leading to completion of requirements (other than
course work) for the master's degree. To retain classified standing in
the master's program, a student must enroll in 698 each quarter until
the project or thesis is accepted or the comprehensive examination
passed. Students who enroll in 698 through the university have full use
of all university facilities. See Culminating Experience: Exam, Thesis, or
Project in Graduate Degree and Program Requirements section of the
Bulletin of Courses. 698 is a variable unit course, see fee schedule in the
Financial Information section of the Bulletin of Courses. Earned units are
not degree-applicable nor will they qualify for financial aid.

ACCT 698D. Continuous Enrollment for Graduate Candidacy Standing. 4 Units.
Prerequisites: advancement to candidacy and approval of program
graduate coordinator or, if an interdisciplinary studies major, consent of
the Dean of Graduate Studies
Independent study leading to completion of requirements (other than
course work) for the master's degree. To retain classified standing in
the master's program, a student must enroll in 698 each quarter until
the project or thesis is accepted or the comprehensive examination
passed. Students who enroll in 698 through the university have full use
of all university facilities. See Culminating Experience: Exam, Thesis, or
Project in Graduate Degree and Program Requirements section of the
Bulletin of Courses. 698 is a variable unit course, see fee schedule in the
Financial Information section of the Bulletin of Courses. Earned units are
not degree-applicable nor will they qualify for financial aid.

ACCT 698E. Continuous Enrollment for Graduate Candidacy Standing. 5 Units.
Prerequisites: advancement to candidacy and approval of program
graduate coordinator or, if an interdisciplinary studies major, consent of
the Dean of Graduate Studies
Independent study leading to completion of requirements (other than
course work) for the master's degree. To retain classified standing in
the master's program, a student must enroll in 698 each quarter until
the project or thesis is accepted or the comprehensive examination
passed. Students who enroll in 698 through the university have full use
of all university facilities. See Culminating Experience: Exam, Thesis, or
Project in Graduate Degree and Program Requirements section of the
Bulletin of Courses. 698 is a variable unit course, see fee schedule in the
Financial Information section of the Bulletin of Courses. Earned units are
not degree-applicable nor will they qualify for financial aid.

ACCT 698F. Continuous Enrollment for Graduate Candidacy Standing. 6 Units.
Prerequisites: advancement to candidacy and approval of program
graduate coordinator or, if an interdisciplinary studies major, consent of
the Dean of Graduate Studies
Independent study leading to completion of requirements (other than
course work) for the master's degree. To retain classified standing in
the master's program, a student must enroll in 698 each quarter until
the project or thesis is accepted or the comprehensive examination
passed. Students who enroll in 698 through the university have full use
of all university facilities. See Culminating Experience: Exam, Thesis, or
Project in Graduate Degree and Program Requirements section of the
Bulletin of Courses. 698 is a variable unit course, see fee schedule in the
Financial Information section of the Bulletin of Courses. Earned units are
not degree-applicable nor will they qualify for financial aid.

ACCT 698Z. Continuous Enrollment for
Graduate Candidacy Standing. 0 Units.
Prerequisites: advancement to candidacy and approval of program
graduate coordinator or, if an interdisciplinary studies major, consent of
the Dean of Graduate Studies
Independent study leading to completion of requirements (other than

ACCT 996. MS Accounting Classified. 0 Units.
Students in the MSA who are now in classified status.

ACCT 998. Comprehensive Project. 0 Units.
In consultation with the MSA Coordinator and/or Department Chair,
completion and defense of a written project based on the accounting
concentration before a committee of accounting graduate faculty. Open
only to students who have advanced to candidacy and with approval of
the MSA Coordinator and/or Department Chair.

ACCT 999. MSA Comprehensive Examination. 0 Units.
Prerequisites: advancement to candidacy, approval of MSA coordinator
and/or department chair, and in good academic standing
An assessment of the student's ability to integrate the knowledge of the
area, show critical and independent thinking and demonstrate mastery of
the subject matter in the concentration. Must be taken in the final quarter
of coursework. May be repeated one time with approval of the MSA
Coordinator and/or department chair.