

Accounting

ACCT 101

Introduction to Accounting [RE] • 5.0 Credits

Students will learn how to integrate accounting principles into a small business environment in order to record and process financial data. Students will also develop financial data for business and managerial decision-making, financial performance presentation, and business planning and tax planning. Students will also gain experience using Excel and QuickBooks as information tools to track and develop business information. Offered in winter quarter. It is recommended that students complete either CS 101 or CA 120, CA 140, CA 150, and CA 170 prior to enrollment.

ACCT 105

Business & Payroll Tax Accounting [RE] • 5.0 Credits

Formerly ACCT 105, BA 105, BUS 105

A study of the various aspects of federal, state, and local taxes levied upon business. Emphasis placed on Federal Income and Social Security tax withholding, sales tax requirements, and various state regulations regarding employee health, safety, unemployment insurance, and business and occupation tax. Students practice completion of various tax reports and maintenance of accurate tax-related records. Offered spring quarter only. **Prerequisite: Completion of ACCT& 202 with a 2.0 or higher, or concurrent enrollment.**

ACCT 107

Federal Income Taxes [RE] • 5.0 Credits

Formerly ACCT 107, BA 107, BUS 107

This course emphasizes tax planning and tax recognition, not tax expertise. Students will be aware of the many issues and general solutions in taxation, including tax considerations in business decision-making, tax effects of business transactions; taxation of compensation; fringe benefits; capital gains; fixed asset transactions; tax credits; alternative minimum tax and passive activity rules, but leaving the detailed tax planning or compliance work for other tax courses. **Prerequisite: Completion of ACCT& 202 with a 2.0 or higher, or concurrent enrollment.**

ACCT 111

Computerized Accounting [RE] • 5.0 Credits

Formerly ACCT 111, BA 111, BUS 111

This course requires students to use QuickBooks to account for service and merchandising businesses. The different modules include Accounts Receivable, Accounts Payable, Payroll, and integration of Microsoft Excel and Word. **Prerequisite: Completion of ACCT& 202 with a 2.0 or higher, or concurrent enrollment.**

ACCT& 201

Principles of Accounting I • 5.0 Credits

Formerly ACCT& 201, BA 251, BUS 251

Fundamentals of accounting as applied to actual business situations. Introduction to the accounting cycle for service and merchandising firms controlling to purchases and sales with business papers, special journals, and subsidiary ledgers. **Prerequisite: Completion of MATH 40 with a 2.0 or higher, or appropriate placement. It is also recommended that students complete either CS 101 or CA 120 and CA 150 prior to enrollment.**

ACCT& 202

Principles of Accounting II • 5.0 Credits

Formerly ACCT& 202, BA 252

The theory and practice of accounting, including financial statements. Emphasis on partnership and corporate accounting. **Prerequisite: Completion of ACCT& 201 with a 1.0 or better, or instructor permission. It is recommended that students complete either CS 101**

or CA 120 and CA 150 prior to enrollment or concurrent enrollment with ACCT& 202.

ACCT& 203

Principles of Accounting III • 5.0 Credits

Formerly ACCT& 203, BA 253

A continuation of ACCT& 202. Introduction of manufacturing and cost accounting. Analysis of financial statements, budgeting, and cost volume analysis. **Prerequisite: Completion of ACCT& 202 with a 1.0 or higher, or instructor permission. It is recommended that students complete either CS 101 or CA 120 and CA 150 prior to enrollment.**

ACCT 222

Advanced Microsoft Excel [RE] • 5.0 Credits

Formerly ACCT 222, BUS 222

Students will develop advanced business-related spreadsheet skills in developing and analyzing Excel worksheets under common business management scenarios. Topics include formulas, formatting, financial and lookup functions, charts, pivot tables, data tables, and other advanced features used to make business decisions and communicate financial, forecasting, and operational performance. **Prerequisite: Completion of MATH 40 with a 2.0 or higher. It is also recommended that students complete CS 101 prior to enrollment.**

ACCT 257

Governmental Accounting [RE] • 5.0 Credits

Formerly ACCT 257, BA 257, BUS 257

Accounting practices for the growing nonprofit segment of the economy (governmental units, educational institutions, hospitals, etc.) with a comparison to accounting for profit-making organizations. Includes a practice set to be used on microcomputer. **Prerequisite: Completion of ACCT& 201 with a 0.7 or higher.**

ACCT 264

Fraud & Accounting Information Systems [RE] • 5.0 Credits

Formerly ACCT 264, BA 264, BUS 264

This course provides a perspective of Accounting Information Systems through the examination of fraud including various schemes, skimming, and check tampering. Accounting and legal principles provide a context for the big picture of occupational fraud and abuse. The behavioral theory and social factors that motivate perpetrators of fraud are explained. The Systems Understanding Aid (SUA) is an accounting practice set supported with documents to enhance understanding an accounting system. **Prerequisite: Completion of ACCT& 201, ACCT& 202, or ACCT& 203 with a 0.7 or higher.**