

# ACCOUNTING (ACCT)

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## ACCT 010 3 Units

### Bookkeeping

**Lecture:** 54 contact hours

This is an introductory course for students interested in the accounting field. The focus is basic bookkeeping and accounting principles for small business enterprises. Emphasis is on the development of skills used to record business transactions, as well as the procedures to prepare financial statements and complete the accounting cycle. The course is designed for occupational students and for those who wish preparatory training before entering ACCT 200.

**Associate Degree Applicable**

## ACCT 030 4 Units

### Federal and State Individual Income Taxation

**Lecture:** 72 contact hours

This course is an introduction to the basic concepts of federal and state individual income taxation. Topics include history and objectives of the income taxes system, analysis of current income taxes issues, and the tax treatment of various types of income, deductions, and credits. Tax planning strategies are discussed. Actual tax forms are studied. Comprehensive individual tax returns are prepared.

**Associate Degree Applicable**

## ACCT 047 3 Units

### Computerized Accounting

**Lecture:** 54 contact hours

This course provides a comprehensive overview of accounting software. Topics covered include the analysis of source documents and the use of accounting software to prepare, understand, and interpret financial statements for a variety of management purposes. It also includes creation and use of spreadsheets to find the solutions to accounting problems.

**Associate Degree Applicable**

## ACCT 090 3 Units

### Payroll Accounting

**Lecture:** 54 contact hours

This course is designed to introduce various types of employee compensations and the current federal and state payroll taxes system. Withholding requirements from employees' compensations as well as payroll taxes reporting are studied. Various types of payroll taxes forms are discussed and prepared. This course will focus on the records and control requirements of payroll accounting.

**Associate Degree Applicable**

## ACCT 200 4 Units

### Financial Accounting

**Lecture:** 72 contact hours

**Advisory:** ENGL 101 or ENGL 101H and MATH 095 or MATH 096

This course offers an introduction to accounting information as an aid to decision-making for external users of financial statements. Students learn to measure and record accounting data, prepare financial statements and analyze published financial accounting information. The focus is on the subjects of accounting cycle, the application of generally accepted accounting principles, ethics, the financial statements, and statement analysis.

**Associate Degree Applicable**

**Transfers to both UC/CSU**

**C-ID:** ACCT 110

## ACCT 201 4 Units

### Managerial Accounting

**Lecture:** 72 contact hours

**Prerequisite:** ACCT 200

This course studies the use of accounting information in decision-making, planning, directing operations and controlling. It focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Issues relating to ethics, cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments are also examined.

**Associate Degree Applicable**

**Transfers to both UC/CSU**

**C-ID:** ACCT 120