

ACCOUNTING (ACCT) COURSES

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 amongst a diverse population. 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 within diverse companies.

Associate Degree Applicable

ACCT 090 3 Units

Payroll Accounting

Lecture: 54 contact hours

This course is designed to introduce various types of diverse 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 102

This introductory financial accounting course is designed for students interested in business and/or accounting fields. This course is an introduction to the basic concepts and standards underlying financial accounting systems. Students learn to record accounting data and to prepare financial statements. Several important concepts will be studied in detail, including business ethics, the accounting cycle, revenue/expenses recognition, inventory, long-lived assets, liabilities, and equities.

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 within the diverse business field. 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