Accounting (ACCT)

Courses

ACCT 2110. Introductory Accounting I. Units: 3

Fundamentals of recording, analyzing, and communicating financial information including income determination, assets and liability relationships and preparation of financial statements. Previously offered as ACCT 211.

ACCT 2120. Introductory Accounting II. Units: 3

Semester Prerequisite: ACCT 2110. Quarter Prerequisite: ACCT 211
Continuation of Introductory Accounting I with emphasis on Analysis of accounting methods providing data for optimal managerial decisions, implementation and control. Topics include cost allocation; cost, volume and price relationships; product cost accounting and control systems; operations and capital budgeting, and related behavioral, reporting and information processing aspects. Previously offered as ACCT 212.

ACCT 3150. Accounting Information Systems and Business Ethics. Units: 3

Introduction to the concepts, objectives and importance of properly designed accounting information systems and professional ethics. Extensive study of internal controls including systems documentation. Materials fee required. Previously offered as ACCT 315.

ACCT 3470. Management Accounting and Ethics in Business. Units: 3

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 offered as ACCT 347.

ACCT 3720. Intermediate Accounting I. Units: 3

Semester Prerequisite: ACCT 2110 and ACCT 2120. Quarter Prerequisite: ACCT 211 and ACCT 212
First of a two-course sequence covering an in-depth study of financial accounting topics, including accounting valuation and reporting practices. Three major areas examined include financial accounting theory, current and noncurrent assets, and current and noncurrent liabilities. Formerly ACCT 372.

ACCT 3730. Intermediate Accounting II. Units: 3

Semester Prerequisite: ACCT 3720. Quarter Prerequisite: ACCT 372
Continuation of ACCT 3720 with emphasis on financial accounting areas including stockholders equity, dilutive securities, investments, income measurement issues, and the preparation and analysis of financial statements. Formerly ACCT 373.

ACCT 4260. Introduction to Taxation. Units: 3

Semester Prerequisite: ACCT 2110 and junior standing. Quarter Prerequisite: 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. Formerly offered as ACCT 426.

ACCT 4400. Financial Statement Auditing. Units: 3

Semester Prerequisite: ACCT 3150 and ACCT 3730. Quarter Prerequisite: 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. Generally accepted auditing standards will be critically examined. Materials fee required. Formerly offered as ACCT 440.

ACCT 5200. Forensic Accounting I. Units: 3

Semester Prerequisite: ACCT 3730
This course provides an overview of Forensic Accounting knowledge, skills, and responsibilities needed for career development in the field. It also covers the ethical and legal environment in which professionals practice. Topics include Fraud, Bankruptcy, Digital Forensics, Family Law, Economic Damages and Business Valuations.

ACCT 5360. Corporate and Partnership Taxation. Units: 3

Semester Prerequisite: ACCT 4260. Quarter Prerequisite: ACCT 426
The basic concepts and basic tax forms of the federal income taxation of corporations and partnerships. Includes an introduction to tax research. Formerly offered as ACCT 536.

ACCT 5390. Advanced Accounting. Units: 3

Semester Prerequisite: ACCT 3730 with a "C" or better grade. Quarter Prerequisite: ACCT 373 with a "C" or better grade
Topics include accounting and reporting for mergers and acquisitions, accounting for consolidation, accounting for partnerships, foreign currency transaction and translation, and accounting for segment reporting. Formerly offered as ACCT 539.

ACCT 5410. EDP Auditing and Control. Units: 3

Semester Prerequisite: ACCT 4400. Quarter Prerequisite: ACCT 440
This course builds on the knowledge base from Introductory Auditing, not only to provide students with an in-depth understanding of professional standards, but also to prepare students for the responsibilities and challenges faced as an auditor in charge. The course assumes a base line knowledge of internal and external audit, and will also cover advanced topics concerning complex auditing judgments. Materials fee required. Formerly ACCT 541.

ACCT 5440. Accounting Law, Ethics and Institutions. Units: 3

Semester Prerequisite: MGMT 2300 or equivalent. Quarter Prerequisite: MGMT 230 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 political and regulatory institutions that affect the practice of public accounting. Formerly offered as ACCT 544.

ACCT 5470. Advanced Cost Accounting. Units: 3

Semester Prerequisite: ACCT 3470. Quarter Prerequisite: 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 offered as ACCT 547.

ACCT 5560. Estates and Gifts, Ethics and other Specialized Taxation Topics. Units: 3

Semester Prerequisite: ACCT 4260. Quarter Prerequisite: ACCT 426

Professional ethics in tax practices and taxation topics not covered in depth in ACCT 4260 and 5360, 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 offered as ACCT 556.

ACCT 5680. Accounting for Government and Not-for-Profit Organizations. Units: 3

Semester Prerequisite: ACCT 2110. Quarter Prerequisite: ACCT 211

Provides students an opportunity to study the specialized the 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. Previously offered as ACCT 468.

ACCT 5753. Accounting Internship. Units: 3

Supervised work and study in Accounting functions of private or public organizations. May be repeated once for credit. A total of six units of ACCT 5753 (Accounting Internship) course may be applied toward graduation. May be taken two times for six units. Graded credit/no credit. Formerly ACCT 575.

ACCT 5755. Internship. Unit: 1

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator

Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

ACCT 5915. Seminar in Accounting. Unit: 1

An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change.

ACCT 5930. Seminar in Accounting. Units: 3

An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change. Formerly offered as ACCT 590.

ACCT 5951. Independent Study. Unit: 1

Semester Prerequisite: Junior status, or graduate status

Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

ACCT 5952. Independent Study. Units: 2

Semester Prerequisite: Junior status, or graduate status

Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595B. Course is cross-listed across different departments within the college.

ACCT 5953. Independent Study. Units: 3

Semester Prerequisite: Junior status, or graduate status

Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595D. Course is cross-listed across different departments within the college.

ACCT 5955. Independent Study. Unit: 1

Semester Prerequisite: Junior status, or graduate status

Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

ACCT 5980. CPA Preparation & Practice. Units: 0

Students will practice mock CPA questions and understand CPA exam structure and registration process. Graded CR/NC. May be taken four times.

ACCT 6060. Accounting for Managerial Decision-Making. Units: 3

Semester Prerequisite: ADMN 9992

How to use financial information on financial statements or other statements provided by accounting professionals for business decisions such as firm valuations, investment decisions, managerial decisions and contracting will be discussed in-depth. Relevant practical cases will be heavily used for students to gain competence in using financial information to support business decisions. Formerly ACCT 606.

ACCT 6100. Financial Accounting from the User Perspective with Data Analytics in Accounting. Units: 3

Semester Prerequisite: MBA Students ACCT 6060, MSA Students advance to candidacy or department approval

An in-depth study of financial accounting from the user perspective will be conducted. Reporting/ disclosing financial information, use of financial information with other relevant information for economic decisions, accounting information manipulations, and data analytics in accounting are the major topics to be discussed in this course. Formerly ACCT 610.

ACCT 6150. Controllership and Professional Ethics. Units: 3

Semester Prerequisite: MBA Students ACCT 6060, MSA Students advance to candidacy or department approval. Quarter Prerequisite: MBA Students ACCT 606, MSA Students consent of MSA director or department chair

Designing and implementing control systems used to plan and control the firm's performance through case analysis. Topics of cases include Ethics, Cost Behavior Analysis, Balanced Scorecard, Activity Based Management, Target Costing, Transfer Pricing, Quality Cost, Environmental Cost and Performance Evaluation. Formerly ACCT 615.

ACCT 6200. Seminar in Advanced Auditing, Accounting Information Systems and Accounting Data Analytics. Units: 3

Semester Prerequisite: Advancement to candidacy or department approval

The aim of the current coursework is to prepare students for the CPA exam. The topics covered are based on multiple sources - Principles of Auditing textbook, Becker CPA review textbook and Auditing & Fraud Case Studies (online and offline). The topics are carefully selected to give students a complete overview of the CPA exam requirements. Formerly ACCT 620.

ACCT 6250. Adanced Internal Auditing. Units: 3

Internal Auditing is about evaluation of the organization's internal controls, accounting processes and corporate governance. Critical functions of Internal Auditors involve ensuring timely and accurate financial reporting, collection and processing of data helping operational efficiency and data integrity, etc. This course focuses on learning critical skillsets to be successful as an Internal Auditor. Certification available for this field of accounting is the CIA (Certified Internal Auditor).

ACCT 6300. Advanced Tax Topics: Corporate Taxation. Units: 3

Semester Prerequisite: Advancement to candidacy or department approval. Quarter Prerequisite: Consent of MSA director or 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. Formerly ACCT 630.

ACCT 6420. International Accounting. Units: 3

Semester Prerequisite: Advancement to candidacy or department approval. Quarter Prerequisite: Consent of MSA director or department chair

Current developments in international accounting. Explains similarities and differences among US GAAP and international accounting standards. Discusses social, economic, and political influences on comparative accounting theories and practices. Formerly ACCT 642.

ACCT 6500. Advanced Financial Reporting Seminar. Units: 3

Semester Prerequisite: Advancement to candidacy or department approval

Provides update on accounting and auditing standards, focusing on regulations applicable to complex financial transactions. Includes case studies and an emphasis on professional research to address questions pertaining to professional practice.

ACCT 6755. Internship. Unit: 1

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator

Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

ACCT 6960. MSA Project. Units: 3

Semester Prerequisite: Advancement to candidacy or department approval. Quarter Prerequisite: Consent of MSA director or department chair

Students demonstrate their readiness to enter the accounting profession by completing a series of projects that require the application of knowledge and skills learned in the MSA program. Graded credit/no credit. Formerly ACCT 697.

ACCT 6970. MSA Comprehensive Examination. Units: 3

Semester Prerequisite: Advancement to candidacy, approval of MSA Coordinator and/or Department Chair, and in good academic standing

This course will prepare students to take the comprehensive exam for the Master of Science in Accountancy (Online). The comprehensive examination will be taken at the end of the course. Weekly study guidelines will be offered. The comprehensive examination will consist of 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 semester of coursework. May be taken two times for six units with the approval of the MSA Coordinator and/or Department Chair.

ACCT 6990. Continuous Enrollment for Graduate Candidacy Standing. Units: 0

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6991. Continuous Enrollment for Graduate Candidacy Standing. Unit: 1

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6992. Continuous Enrollment for Graduate Candidacy Standing. Units: 2

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6993. Continuous Enrollment for Graduate Candidacy Standing. Units: 3

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6994. Continuous Enrollment for Graduate Candidacy Standing. Units: 4

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6995. Continuous Enrollment for Graduate Candidacy Standing. Units: 5

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6996. Continuous Enrollment for Graduate Candidacy Standing. Units: 6

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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.