

*Lower Division***ACCT 2200 Introduction to Financial Reporting and Accounting (3)**

This course introduces students to basic features of financial accounting systems with emphasis on the accounting cycle and the preparation of financial statements for both corporations and sole proprietorships.

**ACCT 2210 Introduction to Managerial Accounting (3)**

This course introduces students to basic features of internal reporting systems with an emphasis on decision making. Following a review of the financial accounting cycle, budgeting for planning and control will be stressed with emphasis on cash management, working capital management, inventory management, product costing, cost volume profit analysis, and cost allocation. Prerequisite: ACCT 2200.

**ACCT 2350 Business Law (3)**

This course provides an overview of legal principles that affect commercial transactions and a basic framework for analyzing the legal dimensions of business practices and operations. Topics include contract law, E-contracts, UCC sale of goods, property law, torts, constitutional and administrative law, partnership and corporate law, and ethics.

*Upper Division***ACCT 3000 Intermediate Accounting I (3)**

This course provides an intensive study of basic financial accounting theory, financial statements, the accounting cycle, working capital accounts, and operational assets. It also extensively covers revenue recognition concepts. Prerequisite: ACCT 2210.

**ACCT 3010 Intermediate Accounting II (3)**

This course is the continuation of the study of financial accounting theory from Intermediate Accounting I. Specific topics covered includes long-term liabilities, stockholders' equity, accounting changes, error analysis, cash flow and accounting for income taxes, leases and pension costs. Prerequisite: ACCT 3000. Strongly recommended: FIN 3000.

**ACCT 3030 Managerial Accounting (3)**

This course provides an intensive study of cost accumulation systems for manufacturing and service enterprises. Emphasis is on managerial cost analysis and management decision making. Prerequisite: ACCT 2210.

**ACCT 3250 Fundamentals of Tax – Individuals (3)**

This course is an introduction to US Income Taxation with the focus on taxation of individuals. It starts with the tax laws and related research sources. It then covers the basics of gross income, income exclusions, deductions, tax rates, credits, and collection methods. Specific subjects include basis of assets, depreciation, taxation of sales and exchanges, loss limitations and alternative minimum tax. The students will also learn how to hand-write individual income tax returns. Prerequisites: ACCT 2200.

**ACCT 3260 Fundamentals of Tax – Business (3)**

This course is an introduction to the US Income Taxation of Business Entities. It starts with a brief summary of the laws and related research sources. The main objective is to understand the difference between treatment for taxation purposes and for financial statement reporting. This includes the typical income and expense items as well as special items such as depreciation, research and development, non-deductible items, loss limitations, carry-overs, alternative minimum tax, and tax credits. Coverage will also include the differing tax treatment of partnerships, LLC's and S corporations. Prerequisites: ACCT 2200.

**ACCT 3600 Accounting Information Systems (3)**

This course covers general systems concepts and theory, with an emphasis on internal controls. It includes the collection and processing of accounting information, internal control aspects of accounting systems, systems life cycle in an accounting framework, and the interface of accounting systems and computer technology. Prerequisite: ACCT 2210.

**ACCT 3170 Agribusiness Accounting (3) (cross listed with Agribusiness as AGBS 3570)**

This course addresses accounting issues unique to agribusiness. Topics to be covered include: review of basic accounting concepts from the perspective of agribusiness, income taxes, management reports and data sources in agriculture, budgeting, financing, and ratio analysis. Students will learn the differences between cash accounting, accrual accounting, and crop/field accounting. They will also learn what method is most useful for different objectives such as field/crop management, overall farm management, overall farm reporting, tax reporting, reports for lenders, and reports for owners/shareholders. Prerequisite: ACCT 2210 or 221. AGBS 3570 and ACCT 3170 are cross listed courses.

**ACCT 4000 Advanced and International Accounting (3)**

This course addresses advanced topics in accounting and will include coverage of a number of the following topics: special problems of accounting for business combinations, reorganizations, bankruptcies, partnerships, governmental and nonprofit organizations, trusts and estates, and international accounting. It will include discussion of the current issues related to the global harmonization of accounting standards (International Financial Reporting Standards) and the impact on the accounting profession. Prerequisite: ACCT 3010.

# ACCOUNTING

## **ACCT 4080 Auditing (3)**

This course covers the fundamentals of auditing theory and practice, ethical standards, auditing standards, auditing techniques, and the audit report; special emphasis is placed on independent audits by CPAs and the role of CPAs in society. Prerequisites: ACCT 3010 and 3600.

## **ACCT 4350 Business Law II (3)**

This second course in business law expands application of legal principles that affect commercial transactions and further develops the basic framework for analyzing the legal dimensions of business practices and operations. Topics include: employment and labor law issues; consumer law; antitrust law; insurance law; wills and trusts; mortgages; secured transactions; suretyship; debtor-creditor relationships; bankruptcy law; federal securities regulations; criminal law; negotiable instruments; international law; environmental law; computers and the law; and professional liability and accountability. Prerequisite: ACCT 2350.

## **ACCT 4500/6500 Accounting Ethics (3)**

This course will focus on the unique issues and obligations of professional accountants. We will begin this study with a discussion of why accounting ethics matters and why students should study ethics at this point in their academic career. Further, students will examine what it means to be a professional accountant and will discuss what virtues accountants must possess to best serve the public interest. Students will study the language of ethics and will be able to distinguish between principles and rules. High profile cases will be used to demonstrate the failings of the profession and individual accountants. An in-depth study of ethical standards for the various professional accounting organizations at the national and state levels will enable students to understand the ethical framework from which they will operate as professional accountants. Prerequisites: ACCT 3010 or graduate standing.

## **ACCT 4600/6600 Fraud Examination (3)**

This course is an introduction to fraud examination and begins with an introduction to what is fraud, what are the different types of fraud, and who commits fraud. This course will help students to develop awareness of fraud in organizations, help students to develop techniques for preventing, detecting, and measuring fraud and help student to develop skills necessary to help in the resolution of frauds. Prerequisites: ACCT 3010 or graduate standing with professor's permission.

## **ACCT 4770 Special Topics in Accounting (1-3)**

Special topics course in Accounting provides students with the opportunity to take an in-depth study of an area not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course.

## **ACCT 4860 Internship in Accounting (1-3)**

This course provides an integrated academic experience in a work setting. Units may not be used to satisfy the requirements of the Business Administration major. Students may earn a maximum of 3 units through internships. It is offered on a credit, no-credit basis only.

## *Graduate Courses*

## **ACCT 6000 Financial Accounting for Leaders (3)**

This course focuses on the use of financial statements in evaluating the success or failure of a business. Financial statements are the main method of communicating business results. Leaders in business and without need such knowledge.

## **ACCT 6200 Accounting for Decision Making and Control (3)**

This course examines how accounting information is used in managerial decision-making and control. The course stresses how to use rather than how to prepare accounting reports. Topics to be covered include: basic cost concepts, cost volume profit relationships, product costing, differential analysis, strategic product pricing, cost allocation, budgeting and the evaluation of financial performance. This course is designed for MBA and MPA students who have not had ACCT 3030 or its equivalent. Prerequisite: This course is not open to students who have taken ACCT 3030 or its equivalent.

## **ACCT 6400 Financial Reporting and Statement Analysis (3)**

This course examines how generally accepted accounting principles impact the quality and volatility of both earnings and cash flows. Specific focus will be placed upon the recent accounting scandals which led to the Sarbanes-Oxley Act and the ethical issues these scandals have raised. Other current topics will be discussed.

## **ACCT 4500/6500 Accounting Ethics (3)**

This course will focus on the unique issues and obligations of professional accountants. We will begin this study with a discussion of why accounting ethics matters and why students should study ethics at this point in their academic career. Further, students will examine what it means to be a professional accountant and will discuss what virtues accountants must possess to best serve the public interest. Students will study the language of ethics and will be able to distinguish between principles and rules. High profile cases will be used to demonstrate the failings of the profession and individual accountants. An in-depth study of ethical standards for the various professional accounting organizations at the national and state levels will enable students to understand the ethical framework from which they will operate as professional accountants. Prerequisites: ACCT 3010 or graduate standing.

**ACCT 4600/6600 Fraud Examination (3)**

This course is an introduction to fraud examination and begins with an introduction to what is fraud, what are the different types of fraud, and who commits fraud. This course will help students to develop awareness of fraud in organizations, help students to develop techniques for preventing, detecting, and measuring fraud and help student to develop skills necessary to help in the resolution of frauds. Prerequisites: ACCT 3010 or graduate standing with professor's permission.

**ACCT 6770 Selected Topics in Accounting (1-3)**

Special topic courses provide each department with the opportunity to present an in-depth study of a selected subject not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course. Each department will determine applicability toward the concentration.

**ACCT 6850 Individual Graduate Study in Accounting (1-3)**

Individual study is offered to give the student experience in planning and outlining a course of study on the student's own initiative under departmental supervision. Independent study should deal with a special interest not covered in a regular course or with the exploration in greater depth of a subject presented in a regular course. Instructor consent is required. No more than 3 semester units may be used to satisfy degree requirements. (May not be substituted for any required graduate seminar).