

ACCOUNTING (ACCT)

ACCT 001 Financial Accounting **4unit(s)**

Hours: 4 Lecture/Discussion

This course introduces students to fundamental business organization, recording of business financial activities, accounting statements preparation, interrelationships, and the analysis of financial activities for business entities with an emphasis on accounting for corporations. (C-ID ACCT110)

ACCT 002 Managerial Accounting **4unit(s)**

Hours: 4 Lecture/Discussion

This is a second semester transfer-level course, which studies managerial control, job and process costing, activity based costing, standard costs, planning cost accumulation and capital budgeting and planning techniques; and other measuring and reporting methods. (C-ID ACCT120)

Prerequisites: ACCT 001 or equivalent college course with a minimum grade of C.

ACCT 210 Computer Accounting **3unit(s)**

Hours: 3 Lecture/Discussion

This course introduces the computer-based accounting package, QuickBooks, to handle "General Ledger" accounting for a business. It is recommended for people engaged in accounting aspects for all types of business entities.

Advisory on Recommended Preparation: ACCT 001 or ACCT 101 or equivalent college course with a minimum grade of C.

ACCT 282 Individual Income Tax **5unit(s)**

Hours: 5 Lecture/Discussion

A study of the Federal and California income tax laws that apply to the individual taxpayer. The requirements for becoming a licensed tax preparer and the rules and regulations governing licensed tax preparers are also included. Supplemental learning assistance is available for students to strengthen skills and to reinforce mastery of concepts.