

ACCOUNTING (ACCT)

ACCT 001A FINANCIAL ACCOUNTING

4 unit

Transfer Credit: CSU; UC

C-ID: ACCT 110

Recommended Preparation: *MATH 003 or BUS 014A*

Study of the concepts and techniques for measurement and communication of financial information and interpretation of financial statements. Total of 72 hours lecture.

Grade Mode: *Audit, Letter Grade*

ACCT 001B MANAGERIAL ACCOUNTING

4 unit

Transfer Credit: CSU; UC

C-ID: ACC 120

Prerequisite(s): *ACCT 001A*

Principles of managerial accounting. The use of accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments. Total of 72 hours lecture.

Grade Mode: *Letter Grade*

ACCT 010 BOOKKEEPING-ACCOUNTING

4 unit

Transfer Credit: CSU

Basic accounting principles and methods of recording business transactions, maintaining a general ledger system and preparing financial statements. Emphasis on service and merchandising systems for sole proprietorships. No credit if taken after ACCT 001A or ACCT 101. For preparation for ACCT 001A and office support, marketing-merchandising majors, and those who want a knowledge of bookkeeping for personal use, but open to all students. Total of 72 hours lecture.

Grade Mode: *Audit, Letter Grade*

ACCT 104A COMPUTERIZED ACCOUNTING - QUICKBOOKS

3 unit

Prerequisite(s): *ACCT 001A or ACCT 010*

Introduction to accounting systems concepts and software, using Quickbooks. Topics include general ledger, accounts payable, accounts receivable, inventory, and basic payroll. Total of 54 hours lecture and 18 hours laboratory.

Grade Mode: *Audit, Letter Grade*

ACCT 104B PAYROLL ACCOUNTING

3 unit

Recommended Preparation: *Enrollment in or completion of ACCT 104A*

Concepts of payroll accounting, including software application. The course is based on the curriculum for the Fundamental Payroll Certification provided by the American Payroll Association. Total of 54 hours lecture and 18 hours laboratory.

Grade Mode: *Audit, Letter Grade, Pass/No-Pass*

ACCT 104C INCOME TAX PREPARATION

3 unit

Introduction to Federal and California individual tax preparation. The curriculum follows the guidelines developed by the California Tax Education Council. Total of 54 hours lecture and 18 hours laboratory.

Grade Mode: *Audit, Letter Grade*

ACCT 106A VOLUNTEER INCOME TAX ASSISTANCE (VITA) TRAINING

2 unit

Preparation for the IRS and California Franchise Tax Board Volunteer Income Tax Assistance Program (VITA). Introduction to federal and California individual tax preparation using the guidelines developed by the IRS. The VITA program certification exam will be administered during this course. Total of 36 hours lecture.

Grade Mode: *Pass/No-Pass*

ACCT 108A VOLUNTEER INCOME TAX ASSISTANCE (VITA), TAX PREPARATION

1 unit

Prerequisite(s): *ACCT 106A or the equivalent*

Preparation of tax returns for low-income and elderly taxpayers according to the Volunteer Income Tax Assistance (VITA) program guidelines.

Students must be VITA certified in order to enroll. Pass/No Pass grading.

Total of 54 hours laboratory.

Grade Mode: *Pass/No-Pass*