# LOWER DIVISION COURSES

## Accountancy

**ACCY 001. Accounting Fundamentals.** Accounting as the basis of an information system with emphasis on concepts and assumptions underlying data accumulation for financial reports. Includes the concepts of income determination and financial position, and the accounting for various types of ownership equities. 3 units. (CAN BUS 002)

**ACCY 002. Managerial Accounting.** Use and reporting of accounting data for managerial planning, control, and decision making. Broad coverage of concepts, classification, and behavior of costs. Prerequisite: ACCY 001, 3 units. (CAN BUS 004)

# UPPER DIVISION COURSES

## Accountancy

**Note:** Courses 100-199 not open to freshmen or sophomores.

**Note:** A student may not enroll in any upper division courses if he/she has not completed the Pre-Major Program with a grade of “C-” or better in each course and an overall GPA of 2.0 (“C”). Students desiring to enroll in upper division courses, while concurrently completing the last of those courses designated as “Pre-Major Program,” may select only ACCY 160A for Accountancy majors only. COMS 103, MIS 101, OBE 130, or OBE 150, MIS 001A, MIS 001B, MIS 001C are a prerequisite for all the above courses—may be taken concurrently with COMS 103 or OBE 150. Courses requiring a specific prerequisite(s) may be taken only after the prerequisite(s) has been completed with a “C-” or better.

**ACCY 160A. Intermediate Accounting I.** An in-depth knowledge of how financial information is provided about a company’s: economic resources, obligations, and owner’s equity; income and its components; and cash flows. Topics include the development and application of basic assumptions, principles and constraints underlying financial statements; the use of information derived from financial statements and the limitations of the information; and the use of accounting information to evaluate a company’s return on investment, risk, financial, flexibility, liquidity, and operational capability. Students learn how to prepare financial statements. 3 units.

**ACCY 160B. Intermediate Accounting II.** The application of generally accepted accounting principles to the reporting of tangible and intangible assets, liabilities, and the capital section of the balance sheet. Other topics include the reporting of stock-based compensation and earnings-per-share. Prerequisite: ACCY 160A. 3 units.

**ACCY 160C. Intermediate Accounting III.** The application of generally accepted accounting principles to revenue recognition and matching, pensions, leases, income taxes, accounting changes, interim financial statements, and segmental reporting. Students develop an in-depth knowledge of the preparation and the analysis of the cash flow statement. Prerequisite: ACCY 160A. 3 units.

**ACCY 161A. Cost Accounting.** The importance of the allocation of costs; the cost allocation techniques available to accountants; the techniques used by management to maintain and create enterprise value, e.g. CVP analysis; the accountant’s responsibility for the management of inventory; and the ethical consideration in internal reporting. 3 units.

**ACCY 161B. Advanced Management Accounting.** The accountant’s responsibility to provide financial and nonfinancial information to managers; the planning techniques available to accountants; managerial control techniques that enhance the maintenance and improvement of enterprise value, and short-run and long-run analyses. Prerequisite: ACCY 161A. 3 units.

**ACCY 162. Auditing.** Auditing procedures and practices employed to verify the reliability of business accounting records and financial statements; ascertainment of financial reliability of those responsible for the handling of business assets; duties and responsibilities of independent auditors. Prerequisite: ACCY 160A and ACCY 160B. 3 units.

**ACCY 163. Accounting Information Systems Development.** Design, analysis, and implementation of computer-based accounting information systems. Discussion of flow charting, data security, systems development, program architecture, and management of the implementation process. Development of computer applications and formulation of decision information for managerial uses. Use of the computer in projects. 3 units.

**ACCY 164. Government and Nonprofit Accounting.** Fundamentals of accounting and financial reporting for governmental units and institutions; accounting for various types of funds; accounting aspects of budgetary control. 3 units.

**ACCY 166. International Accounting.** Accounting concepts, principles, and methods applicable to multinational transactions and global corporations. Contents include the translation of financial statements, comparative accounting systems, financial reporting, currency risk management, international accounting standards and organizations, taxation problems, and the managerial aspects of multinational transactions. 3 units.

**ACCY 167. Advanced Accounting.** Specialized topics in partnership accounting; agency and branch accounting; consolidated statements; fiduciary accounting; fund and nonprofit accounting; foreign currency translation and financial statements. Prerequisite: ACCY 160A and ACCY 160B. 3 units.

**ACCY 169A. Federal Tax Procedures I.** Federal taxation concepts are used in effective decision making; a working knowledge of the concepts of gross income, deductions, tax rates, and property transactions as they pertain to C corporations, partnerships, S corporations, and individuals; and proficiency in the application of tax concepts as they pertain to business and individual taxpayers. 3 units.

**ACCY 169B. Federal Tax Procedures II.** Business entity formation, operation, and termination and business taxation principles and concepts used in effective decision-making. Students develop the ability to understand and apply business tax principles and the critical and analytical skills that are necessary in the study and application of taxation and tax law. Prerequisite: ACCY 169A. 3 units.

**ACCY 190. Senior Honors Seminar.** Examines contemporary and emerging accounting issues (financial, managerial, tax, auditing, system, government, and international). Seminar culmination will consist of a concept proposal and a presentation of current state of knowledge and findings in the selected topic area. Prerequisite: Enrollment in the course is limited to students in at least the second semester of their junior year. Minimum 3.5 GPA in Accountancy courses and a minimum 3.3 overall GPA and consent of instructor. 1-3 units.
ACCY 194. Cooperative Education Experience in Accounting. In-depth supervised work experience in accounting for the purpose of exposing the student to comprehensive Accountancy experience in business, governmental, or service agencies. Note: Open to upper division students, subject to permission of the Accountancy Department. Prerequisite: Minimum overall GPA of 2.75. Graded Credit/No Credit. 6-12 units.

ACCY 195. Internship in Accountancy. Supervised work experience in accountancy for the purpose of increasing student understanding of the nature and scope of the operations of business, governmental, or service agencies. Supervision is provided by the faculty and the cooperating agencies. Open to upper division students, subject to permission of instructor. Petitions can be obtained from Tahoe Hall 1035. Note: Open to declared business administration majors only. Prerequisite: Minimum CSUS GPA of 2.5 required. Graded Credit/No Credit. 3-6 units; maximum 3 units per semester. 3 units.

ACCY 196. Experimental Offerings in Accountancy Problems. For advanced students who wish to investigate accounting problems in business, government, or service agencies. Application of research methods: selection and statement of a problem; collection and analysis of relevant data. Prerequisite: Senior standing or instructor permission. 3 units.

ACCY 199. Special Problems in Accountancy. Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of an instructor and the Department Chair. Petitions can be obtained from the Degree Programs Center, Tahoe Hall 1030. 1-3 units.

GRADUATE COURSES

Accountancy

Note: Prerequisite for all courses numbered 210 and above (except MGMT 282) require satisfactory completion of the Foundation courses or their equivalent and classified graduate status.

ACCY 201. Accounting. Concepts and models of financial accounting are introduced. Included are the analysis, interpretation and reporting of financial events. 2 units.

ACCY 220. Accountancy Teaching Experience. Supervised experience of teaching lower division accountancy courses. Students will teach one section of ACCY 001 or 002 for each three units of credit. Students may teach no more than two classes (6 units of credit) during any semester. Students will be under direct supervision of an appropriate coordinator. To be eligible, students must register for nine units in addition to ACCY 220 and must have approval of the Department Chair. Course may not be used to satisfy any requirements in the CBA graduate programs. No student may earn more than twelve (12) units cumulative. Graded Credit/No Credit. 3-6 units.

ACCY 240. Management Accounting. Management accounting data characteristics and application to internal decisions made by managers. Topics cover management accounting as a tool of business management. Topics generally include product costing, managers' use of accounting data in specific decision frameworks, performance evaluation, and relevant versus strategic analysis. Class participation is encouraged. 3 units.


ACCY 260. Financial Accounting Theory. Financial accounting theory development, principles underlying corporate financial statements, alternative methods and principles, survey of current literature in financial accounting theory. Additional topics may include the relationship between financial statements and security prices, market efficiency, and casework in accounting aspects of financial statement analysis. Prerequisite: ACCY 160B, ACCY 160C or ACCY 250. 3 units.

ACCY 261. Cost Analysis & Control. Fundamentals of cost accounting concepts and practice relating to cost accumulation, control, and analysis for managerial planning and decision making. Specific topics generally include product costing, standards, cost allocation, estimation, budgeting, transfer pricing, and performance evaluation. Emphasis is on current issues. 3 units.

ACCY 262. Current Topics in Auditing. Seminar in current issues facing the auditing profession. Topics may include role of auditing in society, professionalism and ethics, auditor judgement and decision making, auditing theory, computer auditing, statistical sampling, fraud auditing, internal and operational auditing, and auditing in a global economy. Prerequisite: ACCY 162 or instructor permission. 3 units.

ACCY 264. Budgeting & Emerging Special Topics. The formulation and implementation of short-term and long-term budgets in business and nonprofit organizations. Application of budgetary planning and control techniques to improve the efficiency and effectiveness of operations. Special topics may be assigned concerning the use and implementation of budgeting components. Emphasis is on contemporary topics. Class discussion is encouraged. 3 units.

ACCY 265. Computerized Accounting & Auditing Systems. Use of the computer in solving accounting and auditing problems; impact of the computer on the preparation and use of accounting data; cost and process; auditing, and auditing in a global economy. 3 units.

ACCY 266. Individual & Business Income Tax Accounting. Intensive analysis of the Internal Revenue Code as it affects the business enterprise; study of the tax law as it relates to the economical, political, and social environment within which it developed; discussion of tax cases to give the student an appreciation for the complexity of the tax law, and special tax problems relating to formation, current operation, and liquidation of corporations, partnerships, estates, and trusts. Tax planning and research methodology are emphasized. 3 units.

ACCY 270. Tax Research & Procedure. Tax reporting and collection procedure; administrative and judicial procedures governing tax controversies; the rights and obligations of the taxpayer. Intensive training in performing and communicating tax research. Course includes use of current database programs. Course conducted on a lecture basis, followed by “hands-on” application of research methods. Prerequisite: ACCY 169B or ACCY 269. 3 units.

ACCY 271. Tax Accounting Periods & Methods. Concepts and principles of the overall cash, accrual and hybrid methods of tax accounting. Applications of specific methods such as: inventory costing and capitalization rules, installment sales, long-term contracts, and original issue discount/time value of money will be examined. The course will use a lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a “real-world” context. Prerequisite: ACCY 169B or ACCY 269. 3 units.
ACCY 272. Taxation of Business Enterprises I - Corporations. Discusses federal tax law as it applies to corporations, including the following topics: special deductions, formation, distributions, and complete liquidations. Incorporates problem sets, case analysis, a corporate tax return project, and a research project to enhance analytical and critical thinking skills and compliance experience. **Prerequisite:** ACCY 169B or ACCY 269. 3 units.

ACCY 273. Taxation of Business Enterprises II - Partnerships. Discusses general concepts, acquisitions and basis of partnerships interests, operations, transfers of partnerships interests, and distributions. Incorporates problem sets, a partnership tax return project, and research projects to enhance analytical and critical thinking skills and compliance experience and to develop students' technical proficiency in the application of partnership concepts. **Prerequisite:** ACCY 169B or ACCY 269. 3 units.

ACCY 274. Estate, Gift & Trust Taxation. Taxation of decedent's estate and lifetime gifts; valuation of property subject to estate and gift taxes; income taxation of estates and trusts; estate planning. The course will use a lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a “real-world” context. **Prerequisite:** ACCY 169B or ACCY 269. 3 units.

ACCY 275. Advanced Estate, Trust, & Retirement Planning. Continues the basic course in estate, gift and trust taxation and retirement tax planning. Involves drafting of essential estate planning documents and includes the development of an integrated estate plan. It emphasizes the use of wills, durable powers of attorney, and trust options, including revocable living trusts, power of attorney, and trust options, including revocable living trusts and irrevocable trusts and qualified and nonqualified pension plans and deferred compensation arrangements as they relate to estate planning. **Prerequisite:** ACCY 274. 3 units.

ACCY 276. International & Multistate Taxation. Federal and State taxation of multinational businesses are examined. California nonconformity is covered as exceptions to the Federal income tax law. Course will use a lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a “real-world” context. 3 units.

ACCY 277. Taxation of Business Enterprises III - Advanced Topics. Covers advanced corporate, partnership, and limited liability company (LLC) topics. Problem sets, a research project, and student presentations are incorporated into the lecture format. **Prerequisite:** ACCY 272, ACCY 273. 3 units.

ACCY 280. Management Control Systems. Development of the concepts and practice of management control systems. How alternative accounting-based planning, performance motivation and evaluation, and control systems fit and are used in varying strategic, management, and operational environments. How systems focus and motivate managers' decision behavior. How systems fit and are used in varying decision, competitive, and organization settings. Emphasis is on cases. 3 units.

ACCY 295. Internship in Accountancy. Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's accounting operations. Supervision is provided by the faculty and the cooperating agencies. Open to MS in Accountancy students. Petitions are obtained from Tahoe Hall 1035. **Prerequisite:** Classified graduate status; minimum CSUS GPA of 3.0 required. Graded Credit/No Credit. 3 units.

ACCY 296. Experimental Offerings in Accountancy. When a sufficient number of qualified students apply, a faculty member may conduct a seminar on a designated advanced topic in accountancy. 3 units.

ACCY 299. Special Problems in Accountancy. Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval from the Department Chair of Accountancy. Petitions to be obtained from the CBA Graduate Programs Office, Tahoe Hall 1037. **Prerequisite:** Classified graduate status. 1-3 units.

ACCY 500A-C. Culminating Experience. 

ACCY 500A. Thesis. **Prerequisite:** Advancement to candidacy; completion of MGMT 210 is required for the MBA only. Graded Credit/No Credit. 3 units.

ACCY 500B. Project. **Prerequisite:** Advancement to candidacy; completion of MGMT 210 is required for the MBA only. Graded Credit/No Credit. 3 units.

ACCY 500C. Comprehensive Examination for MS/Accountancy and MSBA/Taxation degrees. **Note:** MS Accountancy degree, student must be in final semester of program. **Prerequisite:** Advancement to candidacy. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, MGMT 223, MGMT 234, MGMT 280, MIS 221, OBE 252). For comprehensive examination for MS/Accountancy and MSBA/Taxation degrees, student must be in final semester of program. Graded Credit/No Credit. 0 units.