

# ACCOUNTING (ACCT)

## ACCT 7 BASIC BUSINESS BOOKKEEPING 3 UNITS

Pass/No Pass or Grade is Allowed

Fee: \$2

Recommended Preparation: RDG 158 or equivalent or through the Southwestern College multiple measures placement processes.

Lecture 3 hours

Offered: ALL

Introduction to the theory, practice, and methods of bookkeeping with primary emphasis on sole proprietorship and payroll accounting. Emphasis on the complete bookkeeping cycle including the use of special journals, general and subsidiary ledgers, worksheets, and financial statements. [D]

## ACCT 8 PAYROLL 4 UNITS

Pass/No Pass or Grade is Allowed

Fee: \$3

Recommended Preparation: RDG 56 or equivalent or through the Southwestern College multiple measures placement processes.

Lecture 3 hours, laboratory 3 hours

Offered: ALL

Provides entry-level training in the fundamental skills and knowledge in payroll preparations, such as calculating regular and overtime pay, federal and state tax withholdings, and working with journal entries and financial statement in processing payroll records. [D]

## ACCT 9 PAYROLL II 3 UNITS

Pass/No Pass or Grade is Allowed

Recommended Preparation: RDG 56 or equivalent or through the Southwestern College multiple measures placement processes.

Prerequisite: ACCT 8 or equivalent.

Lecture 2 hours, laboratory 3 hours

Offered: ALL

Prepares students to work with tax and employment laws pertaining to payroll records. Emphasizes journal entries and preparation of financial statements used in processing payroll records. [D]

## ACCT 12 COMPUTERIZED ACCOUNTING 3 UNITS

Pass/No Pass or Grade is Allowed

Fee: \$3

Recommended Preparation: RDG 158 or equivalent or through the Southwestern College multiple measures placement processes; ACCT 7 or ACCT 101 or equivalent.

Lecture 2 hours, laboratory 3 hours

Offered: FALL, SPRING

Covers the accounting cycle for both service and merchandising businesses using accounting software. [D]

## ACCT 101 PRINCIPLES OF ACCOUNTING I 4 UNITS

Grade Only

Fee: \$2

Recommended Preparation: ACCT 7 or MATH 45 or equivalent or through the Southwestern College multiple measures placement processes; RDG 158 or equivalent or through the Southwestern College multiple measures placement processes.

Lecture 4 hours

Offered: ALL

Explores what financial accounting is, why it is important, and how it is used by investors and creditors to make decisions. Covers the recording and reporting of business transactions, the application of generally accepted accounting principles, the classified financial statements, and statement analysis. [D; CSU; UC; C-ID ACCT 110]

## ACCT 102 PRINCIPLES OF ACCOUNTING II--- MANAGERIAL 4 UNITS

Grade Only

Fee: \$2

Recommended Preparation: RDG 158 or equivalent or through the Southwestern College multiple measures placement processes.

Prerequisite: ACCT 101 or equivalent.

Lecture 4 hours

Offered: ALL

Covers how managers use 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. Examines profit planning, standard costs, operations and capital budgeting, cost control, and accounting for costs in manufacturing organizations. [D; CSU; UC; C-ID ACCT 120]

## ACCT 105 INTERMEDIATE ACCOUNTING 3 UNITS

Grade Only

Recommended Preparation: ACCT 102 or equivalent.

Lecture 3 hours

Offered: FALL

Provides a background for accounting practice and the financial accounting aspects for the CPA examination. Applies accounting theory and practice applicable to handling cash; receivables; inventories; investments; property, plant and equipment; liabilities; and stockholders' equity. [D; CSU]

## ACCT 109 FEDERAL INCOME TAX 3 UNITS

Grade Only

Recommended Preparation: A one- semester introductory bookkeeping or accounting course.

Lecture 3 hours

Offered: SPRING, SUMMER

Provides theory and practice in the preparation of Federal and California income tax returns for individuals, with limited review of partnerships and corporations. Presents filing requirements, income inclusions and exclusions, capital gains and losses, business and personal deductions, alternate tax methods, tax credit, and installment and deferred payment sales. [D; CSU]

**ACCT 299**

**INDEPENDENT STUDY**

**1-3 UNITS**

Pass/No Pass or Grade is Allowed

Limitation on Enrollment: Eligibility for independent study.

Lecture 3 hours

Offered: ALL

Individual study or research in some area of accounting of particular interest to the student and not included in the regular courses of the college. [D; CSU]