

# Accounting

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## ACTG 100 ACCOUNTING PROCEDURES

Introduction to basic accounting principles and procedures. The accounting equation is utilized to record business transactions in journal form to create worksheets, trial balances, income statements, and balance sheets. *Grade Option (Letter Grade or Pass/No Pass). Degree Credit.*

**Units:** 3

**Hours/semester:** 48-54 Lecture; 96-108 Homework

**Transfer Credit:** CSU, UC

## ACTG 121 FINANCIAL ACCOUNTING

Introduction to the fundamentals of basic accounting including how to record business transactions, prepare financial statements, and use accounting information in accordance with generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRS). The course includes both theoretical and practical problem-solving learning experiences to help the student develop analytical abilities in using financial data. Recommended for all business major transfer students. *Letter Grade Only. Degree Credit.*

**Units:** 4

**Hours/semester:** 64-72 Lecture; 128-144 Homework

**Recommended:** Eligibility for Elementary Algebra.

**Transfer Credit:** CSU, UC

**C-ID:** ACCT 110

## ACTG 131 MANAGERIAL ACCOUNTING

This course covers accounting information used by managers, sources of this information and how this information is used when planning, directing operations, controlling cost, and decision-making. Topics include: cost concepts and cost behavior, costing systems, the analysis of cost for performance metrics, cost-volume-profit analysis, profit planning, capital budgeting, standard costs, financial statement analysis and discussion of ethical issues related to business operations and manufacturing. Recommended for all business major transfer students. *Letter Grade Only. Degree Credit.*

**Units:** 4

**Hours/semester:** 64-72 Lecture; 128-144 Homework

**Prerequisites:** ACTG 121

**Transfer Credit:** CSU, UC

**C-ID:** ACCT 120

## ACTG 180 PAYROLL ACCOUNTING

All aspects of payroll including calculating employee compensation (wages & tips), employer and employee tax deductions, preparing journal entries for general ledger posting, and filing the required federal and state payroll forms. Historical events that resulted in current legislation and payroll tax laws are also covered. *Grade Option (Letter Grade or Pass/No Pass). Degree Credit.*

**Units:** 1.5

**Hours/semester:** 24-27 Lecture; 48-54 Homework

**Prerequisites:** ACTG 100 or ACTG 121 or equivalent

**Transfer Credit:** CSU

## ACTG 200 QUICKBOOKS

Introduction to the financial accounting features of QuickBooks. Setting up and maintaining a computerized system from entering business transactions through the Trial Balance and preparation of Financial Statements. *Letter Grade Only. Degree Credit.*

**Units:** 3

**Hours/semester:** 48-54 Lecture; 96-108 Homework

**Transfer Credit:** CSU

