

# PROFESSIONAL ACCOUNTANCY (ACC)

## Graduate Studies

### ACC 201 – Financial Reporting (4 units)

*Course Description:* Coverage includes the fundamentals of accounting and reporting economic events and transactions. Emphasizes the preparation of balance sheets, income statements, statements of cash flow, and statements of stockholders' equity.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to Master of Professional Accountancy graduate students.

*Credit Limitation(s):* Not open for credit to students who have taken MGB 200A or MGP 200A or MGT 200A.

*Grade Mode:* Letter.

### ACC 203 – Intermediate Financial Reporting (4 units)

*Course Description:* Focuses on the preparation of complex financial statements. Topics include accounting recognition, measurement, and disclosure, as well as the theoretical foundations of and motivations for financial reporting choices.

*Prerequisite(s):* ACC 201 or (MGB 200A or MGP 200A or MGT 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to students enrolled in the Master of Professional Accountancy degree program.

*Credit Limitation(s):* Not open for credit to students who have taken MGB 200A or MGP 200A or MGT 200A.

*Grade Mode:* Letter.

### ACC 205 – Advanced Financial Reporting (4 units)

*Course Description:* Advanced treatment of recognition, measurement, and disclosure including pensions, accounting for income taxes, mergers and acquisitions, consolidations, special-purpose entities, and foreign subsidiaries. Includes accounting for governmental and nonprofit entities, as well as advanced treatment of international accounting standards.

*Prerequisite(s):* ACC 203.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Grade Mode:* Letter.

### ACC 211 – Tax Reporting & Analysis (4 units)

*Course Description:* Introduction to the taxation of business entities and their related transactions, with an emphasis on the details of tax law and tax reporting requirements. Topics include individual, partnership, and corporate taxation, as well as tax theory.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to Master of Professional Accountancy graduate students.

*Credit Limitation(s):* Not open for credit to students who have completed MGB 264 or MGP 264 or MGT 264.

*Grade Mode:* Letter.

### ACC 213 – Intermediate Tax Reporting & Analysis (4 units)

*Course Description:* Detailed analysis of federal taxation of individuals.

Topics include the timing of income recognition, deductions and credits for tax purposes, as well as the basics of property transactions.

*Prerequisite(s):* ACC 211; (MGB 264 or MGP 264 or MGT 264).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in the Graduate School of Management.

*Grade Mode:* Letter.

### ACC 215 – Advanced Tax Reporting & Analysis (4 units)

*Course Description:* Advanced treatment of complex tax transactions and entities. Topics include aspects of federal taxation of entities and the applicable impact upon individual taxpayers. Coverage includes basis analysis as applicable to pass through entities and an introduction to professional responsibilities.

*Prerequisite(s):* ACC 213.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Grade Mode:* Letter.

### ACC 217 – Taxation of Individuals, Property, & Estates (4 units)

*Course Description:* In-depth analysis of individual income tax issues and property transactions including non-taxable exchanges, compensation, gifts, and transfer taxes. Expanded analysis of multistate tax issues. Emphasis is on the interrelationships of complex individual transactions as well as planning techniques.

*Prerequisite(s):* ACC 213.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Grade Mode:* Letter.

### ACC 219 – Taxation of Business Entities (4 units)

*Course Description:* Analysis of detailed business entity tax issues including basis calculations, alternative minimum taxation, multistate and multinational taxation, stock transactions, and mergers and acquisitions. Tax planning for entities and relationships between business entities and their owners.

*Prerequisite(s):* ACC 213.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Grade Mode:* Letter.

### **ACC 231 – Analysis & Use of Accounting Reports (4 units)**

*Course Description:* Evaluation of complex financial accounting reports by managers and persons outside the firm, such as investors, creditors, and financial analysts. Topics include cash flow vs. income measurement, ratio and valuation analysis, and the effects of international accounting standards.

*Prerequisite(s):* ACC 203.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to students enrolled in the Master of Professional Accountancy degree program.

*Credit Limitation(s):* Not open for credit to students who have completed MGB 272 or MGP 272 or MGT 272.

*Grade Mode:* Letter.

### **ACC 241 – Auditing & the Accounting Profession (4 units)**

*Course Description:* Introduction to the audit environment, professional standards, the accounting profession, and the professional responsibilities of accountants. Integrate audit topics across the areas of financial, cost, tax and systems accounting.

*Prerequisite(s):* ACC 201; (MGB 200A or MGP 200A or MGT 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to Graduate School of Management students.

*Grade Mode:* Satisfactory/Unsatisfactory only.

### **ACC 243 – Auditing & Attestation Services (4 units)**

*Course Description:* Advanced treatment of the audit process and environment. Topics include audit planning and performance, evidence, internal controls, professional standards, and audit reports. Reviews, compilations and attestation services are examined, as are governmental agency audits.

*Prerequisite(s):* ACC 241.

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Grade Mode:* Letter.

### **ACC 251 – Managerial Accounting & Controls (4 units)**

*Course Description:* Analysis of management accounting systems including cost accounting, performance measurement, and compensation and reward systems. Focuses on the production of information useful for managerial decision-making, as well as the design of these systems.

*Prerequisite(s):* ACC 201; (MGT 200A or MGP 200A or MGB 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in the Graduate School of Management.

*Credit Limitation(s):* Not open for credit to students who have completed MGB 271 or MGP 271 or MGT 271.

*Grade Mode:* Letter.

### **ACC 253 – Accounting Information & Control Systems (4 units)**

*Course Description:* Analysis of information systems used for accounting, recordkeeping, and control. Topics include the regulatory requirements of accounting control systems as well as their implementation and auditing considerations.

*Prerequisite(s):* ACC 201; (MGT 200A or MGP 200A or MGB 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in Graduate School of Management.

*Credit Limitation(s):* Not open for credit to students who have taken MGB 271 or MGP 271 or MGT 271.

*Grade Mode:* Letter.

### **ACC 261 – Communications for Professional Accountants (4 units)**

*Course Description:* Overview of written and oral professional communications with an emphasis on structuring and documenting audits and reports, understanding audiences (investors, creditors, regulators, and other stakeholders), and consideration of ethical and regulatory responsibilities.

*Prerequisite(s):* ACC 201; (MGT 200A or MGB 200A or MGP 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to graduate students in the Graduate School of Management.

*Credit Limitation(s):* Not open for credit to students who have taken any MGB 268 or MGP 268 or MGT 268.

*Grade Mode:* Letter.

### **ACC 271 – Accounting Ethics (4 units)**

*Course Description:* Analysis of accountants' professional responsibilities and ethics. Topics include the behavioral foundations of ethics in a business environment, how those elements affect accountants' integrity, objectivity, and independence. Professional standards related to accountants' conduct are also covered.

*Prerequisite(s):* ACC 201; (MGT 200A or MGP 200A or MGB 200A).

*Learning Activities:* Lecture 4 hour(s).

*Enrollment Restriction(s):* Restricted to Graduate School of Management students.

*Grade Mode:* Letter.

### **ACC 455 – Audit Data Analytics (4 units)**

*Course Description:* Analytical techniques and methods as related to the practice of financial statement auditing. Combines theory and the application of auditing professional standards including diagnosing problems and issues, analyzing relevant information, and reporting decision results and recommendations.

*Prerequisite(s):* ACC 253.

*Learning Activities:* Lecture 4 hour(s).

*Grade Mode:* Letter.

### **ACC 490 – Topics in Accounting (1-4 units)**

*Course Description:* Contemporary and emerging issues in financial management accounting. Application of modern techniques of evaluation and analysis of financial information. Use of appropriate electronic database and research techniques.

*Learning Activities:* Lecture 1-4 hour(s).

*Repeat Credit:* May be repeated when topic differs.

*Grade Mode:* Letter.