ACCOUNTING (ACCT)

See Course Description Symbols and Terms (https://catalog.csuchico.edu/academic-standards-policies/course-description-symbols-terms/) for an explanation of course description terminology and symbols, the course numbering system, and course credit units.

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<th>Units</th>
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<td>Fall and spring</td>
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<td>Introduction to Managerial Accounting</td>
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<td>ACCT 298</td>
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<td>ACCT 320</td>
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<td>ACCT 325</td>
<td>Intermediate Accounting I</td>
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<td>Directed Mentorship</td>
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**Repeatability:**
- You may take this course more than once
- You may take this course for a maximum of 3 units
- You may take this course only once
- You may take this course for a maximum of 12 units

**Grade Basis:**
- Graded
- Credit/No Credit

**Prerequisite:**
- ACCT 202 with a grade of C- or higher.
- ACCT 201, ACCT 202 both with a grade of C- or higher.
- ACCT 201.
- ACCT 202 both with a grade of C- or higher.
- ACCT 202.
- ACCT 201 with a grade of C- or higher.
- Permission of accounting instructor.

**Typically Offered:**
- Fall and spring
- Fall and spring
- Fall and spring
- Fall and spring
- Fall and spring
- Fall and spring
- Fall and spring

**Course Attributes:**
- Lower Division
- Upper Division

**Description:**
- An in-depth study of the information system that measures, records, and communicates the economic activity of an entity, in monetary terms, to stakeholders outside of the organization. The study of assets, liabilities, owner's equity, revenues, expenses, gains, and losses as they relate to the preparation of financial statements communicating an entity's financial position, results of operations, and cash flows. 3 hours lecture. (000077)
- Emphasis is on the role of accounting in making decisions in government and non-profit organizations. The design of accounting systems for hospitals, educational institutions, and community organizations. Emphasis is on the role of accounting in making decisions in government and non-profit organizations. 3 hours lecture. (000085)
- An in-depth study of the process of identification, measurement, accumulation, summarization, preparation, interpretation, analysis, communication of financial and non-financial information to assist managerial planning, controlling, and decision-making within an organization to assure appropriate use of and accountability for the organization's resources. Students study terminology, cost behavior, cost estimation, cost assignment, cost accounting systems, cost of quality, financial and operational budgeting, performance evaluation, profitability analysis, pricing methodologies, and short-term and long-term decision-making techniques. 3 hours discussion. (000080)
- Continuation of discussions on financial accounting topics related to the income statement, balance sheet, and statement of cash flows. Complex issues associated with income determination, cash flows, and balance sheet valuations are explored from a theoretical and practical perspective. 3 hours discussion. (000083)
- Concepts, principles, and problems of fund accounting for government and non-profit organizations. The design of accounting systems for hospitals, educational institutions, and community organizations. Emphasis is on the role of accounting in making decisions in government and non-profit organizations. 3 hours discussion. (021611)
ACCT 365  Not-for-Profit Accounting  3 Units
Prerequisite: ACCT 325 with a grade of C- or higher.
Typically Offered: Fall and spring
Concepts, principles, and problems of fund accounting for government and non-profit organizations. The design of accounting systems for hospitals, educational institutions, and community organizations. Emphasis is on the role of accounting in making decisions in government and non-profit organizations. 3 hours lecture.  (000088)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division

ACCT 389  Accounting Intern/Cooperative Education  1-6 Units
Prerequisite: Junior standing, Accounting faculty permission.
Typically Offered: Inquire at department
This course is an internship. You must register directly with a supervising faculty member. For students who wish to gain practical work experience with participating firms/organizations. See accounting faculty advisor for performance requirements, assignments, and methods of evaluation prior to undertaking the internship. This course does not count as an elective in the Accounting Option or the Minor in Accounting. 0 hours supervision.  (000090)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Upper Division

ACCT 398  Special Accounting Topics  1-3 Units
Prerequisite: Accounting instructor consent.
Typically Offered: Fall and spring
This course is for special topics. Typically the topic is offered on a one-time-only basis and may vary from term to term and be different for different sections. See the Class Schedule for the specific topic being offered. 1 hour lecture.  (000092)
Grade Basis: Graded
Repeatability: You may take this course more than once
Course Attributes: Upper Division

ACCT 399  Special Accounting Problems  1-3 Units
Prerequisite: Permission of supervising Accounting faculty member.
Typically Offered: Inquire at department
This course is an independent study of special problems. You must register directly with a supervising faculty member. Working with the student, the instructor plans, directs, and assesses the scope of work to be performed. This course does not count as an elective within the Accounting Option. 0 hours lecture.  (000093)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Upper Division

ACCT 421W  Auditing and Assurance (W)  3 Units W
Prerequisite: ACCT 326 with a grade of C- or higher.
Typically Offered: Fall and spring
A study of the purpose, standards, evidence, professional responsibilities, and legal and ethical concerns attendant to the expression of an opinion as to the fairness of financial statement presentation. 3 hours discussion.  (000098)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division; Writing Course

ACCT 425  Advanced Accounting  3 Units
Prerequisite: ACCT 327 with a grade of C- or higher.
Typically Offered: Fall and spring
An introduction to the study of accounting for unconsolidated, but combined corporate entities, consolidated entities, partnership entities, fiduciary engagements, interim reporting, segment reporting, and corporate reorganizations and liquidations. 3 hours discussion.  (000096)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division

ACCT 437  Federal Income Taxation I  3 Units
Prerequisite: ACCT 201 with a grade of C- or higher.
Typically Offered: Fall and spring
An introduction to the study of business entity, individual, and fiduciary taxation in a multijurisdictional environment. Foundational coverage of tax research and basic federal income tax principles and laws. 3 hours discussion.  (000089)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division

ACCT 451  Simulation Accounting Laboratory  1-6 Units
Prerequisite: ACCT 327, Accounting Faculty Course Coordinator permission.
Typically Offered: Fall and spring
Laboratory experience with accounting simulation programs. The student interacts with a simulated environment via computer facilities or other laboratory situations. This course does not count as an elective within the Accounting Option. 0 hours discussion.  (000091)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Upper Division

ACCT 456  Professional Development in Accounting  3 Units
Typically Offered: Fall and spring
This course provides Accounting Option students the opportunity to learn professional skills that ease their transition from university life to the business world. These skills are critical to building a successful and meaningful career in the accounting professions. Tools provided include emotional intelligence awareness, professional etiquette, proper interview and presentation techniques, and crafting an effective resume. The course provides for hand-on activities to expose students to the many focuses in accountancy, the various processes to become a Certified Public Account (CPA), networking skills, and other skills that are critical to success in the accounting profession. 3 hours lecture.  (021811)
Grade Basis: Graded
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Upper Division

ACCT 489  Accounting Internship/Cooperative Education  1-3 Units
Prerequisite: Senior standing, accounting faculty permission.
Typically Offered: Inquire at department
This course is an internship. You must register directly with a supervising faculty member. For students who wish to gain practical work experience with participating firms/organizations. See accounting faculty advisor for performance requirements, assignments, and methods of evaluation prior to undertaking the internship. This course does not count as an elective within the Accounting Option, Professional Accounting Certificate, or the Accounting Minor. 0 hours seminar.  (000105)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division
### ACCT 498  Special Accounting Topics

**Prerequisite:** Senior standing and permission of accounting instructor.

**Typically Offered:** Fall and spring

This course is for special topics. Typically the topic is offered on a one-time-only basis and may vary from term to term and be different for different sections. See the Class Schedule for the specific topic being offered. 3 hours supervision. (000109)

**Grade Basis:** Graded

**Repeatability:** You may take this course more than once

**Course Attributes:** Upper Division

### ACCT 499  Special Accounting Problems

**Prerequisite:** Permission of supervising Accounting faculty member.

**Typically Offered:** Fall and spring

This course is an independent study of special problems. You must register directly with a supervising faculty member. Students registering for this course should prepare a project proposal to be discussed with their faculty advisor before enrolling in the course. This course does not count as an elective within the Accounting Option. 9 hours supervision. (000110)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 6 units

**Course Attributes:** Upper Division

### ACCT 499H  Honors Seminar in Accounting

**Prerequisite:** Faculty permission.

**Typically Offered:** Fall and spring

This course consists of a comprehensive research study and paper dealing with business policy and strategy, and the integrative and international aspects of business operations, especially as they pertain to the fields of accounting, auditing, or systems. A final written report and a public presentation of findings are both requirements of this course. Business Honors Program students must receive at least a B in this course for Honors credit. 0 hours supervision. (000111)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 6 units

**Course Attributes:** Upper Division

### ACCT 537  Federal Income Taxation II

**Prerequisite:** ACCT 325, ACCT 437 both with a grade of C- or higher.

**Typically Offered:** Fall and spring

An in-depth study of business entity, individual and fiduciary taxation in a multijurisdictional environment. Advanced coverage of tax research, tax planning, and tax compliance issues. 3 hours discussion. (000102)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Upper Division

### ACCT 551  Information Technology in Accounting

**Prerequisite:** ACCT 201 with a grade of C- or higher.

**Typically Offered:** Fall and spring

This course emphasizes the assessment of internal controls in information technology. Topics include application of data analytics, data mining, and data visualization techniques in accounting and auditing. Additional risks to financial systems due to cyber-threats and its remediation through cyber-security measures are discussed. 3 hours seminar. (000099)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Upper Division

### ACCT 558  Accounting Ethics

**Prerequisite:** ACCT 325 with a grade of C- or higher.

**Typically Offered:** Fall and spring

This course is designed to raise students’ ability to recognize and respond to ethical issues facing the accounting profession and accounting professionals. Course learning objectives include improving students’ moral reasoning and ethical decision making, understanding accountants’ professional responsibilities, overviewing areas of accounting practice abuse, and developing students’ communication and critical thinking skills. AICPA, IMA, and U.S. Treasury Department codes of conduct for financial accountants, auditors, management accountants, and tax accountants are emphasized along with professional responsibilities that are tested in professional certification exams. 3 hours lecture. (021180)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Upper Division

### ACCT 568  Forensic Accounting

**Prerequisite:** ACCT 201, ACCT 202.

**Typically Offered:** Fall and spring

This course covers key forensic accounting concepts including fraudulent financial reporting, misappropriation of assets, income reconstruction, money laundering, litigation (emphasis on damages), and business valuation. The course is designed to apply analytical accounting and communication skills to identify and present financial discrepancies and improper acts for criminal proceedings and/or civil litigation. 3 hours lecture. (021284)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Upper Division

### ACCT 598  Special Accounting Topics

**Prerequisite:** Senior or graduate standing, accounting faculty permission.

**Typically Offered:** Fall and spring

This course is for special topics. Typically the topic is offered on a one-time-only basis and may vary from term to term and be different for different sections. See the Class Schedule for the specific topic being offered. 0 hours supervision. (020147)

**Grade Basis:** Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Upper Division

### ACCT 615  Accounting for Managers

**Prerequisite:** ACCT 201; ACCT 202; or equivalents.

**Typically Offered:** Fall and spring

Accounting information is used by stakeholders including firm managers, investors, and creditors to manage risk, measure performance, strategize, and make useful decisions. Understanding and application of the concepts that guide accounting, the flow of information through the accounting system, the nature of various types of accounts, the individual financial statements and the analytical techniques used by stakeholders to make effective business decisions. 3 hours seminar. (000114)

**Grade Basis:** Graduate Graded

**Repeatability:** You may take this course for a maximum of 3 units

**Course Attributes:** Graduate Division
ACCT 689  Directed Internship  1-3 Units
Typically Offered: Inquire at department
This course is an internship. You must register directly with a supervising accounting faculty member. See accounting faculty advisor for requirements and methods of evaluation. 9 hours supervision. (000123)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Graduate Division

ACCT 691  Simulation Laboratory in Accounting  1-6 Units
Prerequisite: Faculty permission.
Typically Offered: Fall and spring
Laboratory experience with computerized or other simulation environments. The student interacts with a simulated business environment, often via the timesharing computer system. 3 hours laboratory. (000124)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Graduate Division

ACCT 697  Independent Study  1-4 Units
Typically Offered: Fall and spring
This course is a graduate-level independent study. You must register directly with a supervising faculty member. 9 hours supervision. (000129)
Grade Basis: Report in Progress: Graded
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Graduate Division

ACCT 699T  Master's Thesis  1-3 Units
Typically Offered: Fall and spring
You must register directly with a supervising faculty member. 9 hours supervision. (000130)
Grade Basis: Report in Progress: CR/NC
Repeatability: You may take this course for a maximum of 6 units
Course Attributes: Graduate Division