

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.

ACCT 201 Introduction to Financial Accounting 3 Units

Typically Offered: Fall and spring

Introductory 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, owners' 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)

Grade Basis: Graded

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

Course Attributes: Lower Division

ACCT 202 Introduction to Managerial Accounting 3 Units

Prerequisite: ACCT 201.

Typically Offered: Fall and spring

Introductory study of the process of identification, measurement, accumulation, summarization, preparation, interpretation, analysis, and 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 lecture. (000078)

Grade Basis: Graded

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

Course Attributes: Lower Division

ACCT 298 Special Accounting Topics 1-3 Units

Prerequisite: Permission of accounting instructor.

Typically Offered: Fall and spring

This course is for special topics offered for 1.0-3.0 units. 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 lecture. (000079)

Grade Basis: Graded

Repeatability: You may take this course more than once

Course Attributes: Lower Division

ACCT 320 Cost Management Accounting I 3 Units

Prerequisite: ACCT 201, ACCT 202 both with a grade of C or higher.

Typically Offered: Fall and spring

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 techniques within an organization to assure appropriate use of and accountability for the organization's resources. Students study cost 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)

Grade Basis: Graded

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

Course Attributes: Upper Division

ACCT 325 Intermediate Accounting I 3 Units

Prerequisite: ACCT 201, ACCT 202 both with a grade of C or higher.

Typically Offered: Fall and spring

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 operation, and cash flows. 3 hours discussion. (000082)

Grade Basis: Graded

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

Course Attributes: Upper Division

ACCT 326 Intermediate Accounting II 3 Units

Prerequisite: ACCT 201, ACCT 202, ACCT 325 all with a grade of C or higher.

Typically Offered: Fall and spring

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)

Grade Basis: Graded

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

Course Attributes: Upper Division

ACCT 327 Intermediate Accounting III 3 Units

Prerequisite: ACCT 320, ACCT 326, ACCT 437 all with a grade of C or higher.

Typically Offered: Fall and spring

Continuation of the discussions on financial accounting topics related to income statement, balance sheet, and statement of cash flows. Includes coverage of financial statement disclosures, accounting changes, error correction, and analysis of financial statements. 3 hours discussion. (021611)

Grade Basis: Graded

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

Course Attributes: Upper Division

- ACCT 359 Directed Mentorship** **6 Units**
Prerequisite: Accounting Faculty Course Coordinator Permission.
Typically Offered: Fall and spring
 Mentorship designed to augment accounting knowledge and improve communication skills while providing service. This course does not count as an elective within the Accounting Option. 6 hours lecture. (000085)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 12 units
Course Attributes: Upper Division
- ACCT 365 Not-for-Profit Accounting** **3 Units**
Prerequisite: ACCT 201, ACCT 202, ACCT 325 all 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 offered for 1.0-6.0 units. 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 permission.
Typically Offered: Fall and spring
 This course is for special topics offered for 1.0-3.0 units. 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 offered for 1.0-3.0 units. 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 327 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, ACCT 365, ACCT 537 all 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, ACCT 202 both 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 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 accountancy professions. 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 offered for 1.0-3.0 units. 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 1-3 Units****Prerequisite:** Senior standing and permission of accounting instructor.**Typically Offered:** Fall and spring

This course is for special topics offered for 1.0-3.0 units. 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 1-3 Units****Prerequisite:** Permission of supervising Accounting faculty member.**Typically Offered:** Fall and spring

This course is an independent study of special problems offered for 1.0-3.0 units. 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 1-6 Units****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 3 Units****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 Auditing 3 Units****Prerequisite:** ACCT 421W with a grade of C or higher.**Typically Offered:** Fall and spring

An applied approach to attest and assurances services of IT auditors.

The course emphasizes the assessment of internal and computer controls in order to identify key risks within accounting cycles. Students gain knowledge of appropriate data processing methods as well as segregation of incompatible IT functions in the system. Within several accounting cycles, students test, application, security, and general controls to identify key audit concerns and focus audit effort on "most important assertions." The assessment of application controls involves a review of input, processing, and output controls. Students assess factors that contribute to IT fraud, identify seeded fraud schemes, and respond to seeded fraud-related detected misstatements. Methods of information system maintenance and configuration for stronger controls are covered. 3 hours seminar. (000099)

Grade Basis: Graded**Repeatability:** You may take this course for a maximum of 3 units**Course Attributes:** Upper Division**ACCT 558W Accounting Ethics (W) 3 Units W****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 on 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; Writing Course**ACCT 568W Forensic Accounting (W) 3 Units W****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; Writing Course**ACCT 598 Special Accounting Topics 1-3 Units****Prerequisite:** Senior or graduate standing, accounting faculty permission.**Typically Offered:** Fall and spring

This course is for special topics offered for 1.0-3.0 units. 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 Problems in Financial Accounting 3 Units

Typically Offered: Fall only

Advanced course in external reporting problems in controversial areas. Application of accounting theory and the conceptual framework to the solution of emerging problems. 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 offered for 1.0-3.0 units. 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 offered for 1.0-4.0 units. 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

This course is offered for 1.0-3.0 units. 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