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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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. 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 202 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 325 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 326 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 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 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 law. 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 accounting 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. 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. (0000105)
Grade Basis: Credit/No Credit
Repeatability: You may take this course for a maximum of 3 units
Course Attributes: Upper Division
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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. 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. 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 in Accounting 3 Units
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 3 Units
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

ACCT 568 Forensic Accounting 3 Units
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 1-3 Units
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 3 Units
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