

# ACCOUNTANCY

College of Business Administration

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Website: [www.csulb.edu/colleges/cba/accountancy/](http://www.csulb.edu/colleges/cba/accountancy/)

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**Administrative Support Coordinator:** Kellee Zbornak

For MBA with Specialization in Accountancy, see Business Administration, Graduate Programs.

## Career Possibilities

Accountant • CPA • Cost Accountant • Auditor • IRS Agent • Financial Analyst • Bank Officer • Controller • FBI Agent • Management Information Systems Manager • Credit Analyst, Financial Analyst • Appraiser • Banker • Contract Administrator • Stock Broker (Some of these, and other careers, require additional education or experience. For more information, see [www.careers.csulb.edu/](http://www.careers.csulb.edu/).)

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## Undergraduate Programs

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### Bachelor of Science in Business Administration

#### Admission Under Impaction

Refer to the following website for additional impaction criteria: [http://www.csulb.edu/depts/enrollment/admissions/impacted\\_major.html](http://www.csulb.edu/depts/enrollment/admissions/impacted_major.html).

#### Requirements

In order to graduate with an undergraduate business degree from CSULB, a student must complete a minimum of 120 units. A majority of the upper division business courses, including economics and statistics, must be completed at this university. For details, refer to the CBA Policy on Course Transfers/Substitutions.

##### 1. Lower Division:

ACCT 201 Elementary Financial Accounting (3)  
Prerequisite: None

ECON 100 Principles of Macroeconomics (3)  
Prerequisites: MATH 103 or higher; one GE Foundation course.

ECON 101 Principles of Microeconomics (3)  
Prerequisite/Corequisite: MATH 103 or higher.

MATH 115 Calculus for Business (3)  
Prerequisite: Appropriate ELM score, ELM exemption, or MAPB 11.

STAT 108 Statistics for Everyday Life (3)  
Prerequisite: None

##### 2. Ethics Course Requirements:

Choose one of the following:

PHIL 160 Introduction to Ethics (3)

CBA/PHIL 400I Business Ethics (3)

##### 3. Critical Thinking Course Requirements

Take one of the following:

PHIL 170 Critical Reasoning (3)  
Prerequisite/Corequisite: GE Foundation requirements Category A.1 (Written English).

I S 100 Information Technology Literacy (3)  
Prerequisite: None

##### 4. All business and pre-business majors shall demonstrate computer literacy and competency prior to taking junior and senior level courses. Requires one of the following:

A. Passing score (70%) on the Computer Proficiency Examination (CPE).

B. With Credit (Cr) or "C" or better grade in a transfer equivalent course, complete:  
IS 233 Introduction to Computer Systems and Applications (3)  
Prerequisite: None

##### 5. Upper Division:

A. Take all of the following:

CBA 300 International Business (3)  
Prerequisite: None

ACCT 320 Cost Accounting (4)  
Prerequisites: ACCT 201 or equivalent with a grade of "C" or better.

ECON 333 Managerial Economics (3)  
Prerequisites: ECON 100, 101; MATH 115 or 122.

FIN 300 Business Finance (3)  
Prerequisite: None

BLAW 320 Legal and Regulatory Environment of Business (3)  
Prerequisite: None

IS 300 Management Information Systems (3)  
Prerequisite: IS 233 or equivalent.

IS 301 Business Communications (3)  
Prerequisite: None

IS 310 Business Statistics (3)  
Prerequisite: MATH 114.

HRM 360 Organizational Behavior (3)  
Prerequisite: None

MGMT 300 Principles of Management (3)  
Prerequisite: None

MKTG 300 Marketing (3)  
Prerequisite: None

B. The following Capstone course must be taken at CSULB as a senior and after the upper-division prerequisite core courses have been completed (ACCT 320, FIN 300, MGMT 300, MKTG 300, IS 301):

MGMT 425 Business Strategy and Policy (3)  
Prerequisites: ACCT 310 or 320; MGMT 300, MKTG 300, FIN 300, IS 301.

##### 6. Elective courses to total 120 units. Students are encouraged to select electives for expansion of knowledge and intellectual interests as well as for preparation for business employment.

## Option in Accountancy (120 units)

The Accountancy curriculum is designed to meet the general education goals of those entering the accounting profession. It satisfies the requirements established by the American Institute of Certified Public Accountants and may be used to meet educational requirements for the California CPA Certificate. The accounting program develops an understanding of an organization's management information system on a broad base of general education and business administration courses. The program is carefully planned and rigorous, building the conceptual, analytical, and communication skills necessary to succeed in the accounting profession. It prepares students for careers in all areas of accounting, including the necessary qualifications for professional examinations such as the C.P.A., C.M.A., C.I.A.

### Requirements

Take all of the following:

**ACCT 300A Intermediate Accounting (4)**

Prerequisites: 300A: ACCT 201 or equivalent with a grade of "C" or better; 300B: ACCT 300A with a grade of "C" or better.

**ACCT 300B Intermediate Accounting (4)**

Prerequisites: 300A: ACCT 201 or equivalent with a grade of "C" or better; 300B: ACCT 300A with a grade of "C" or better.

**ACCT 351 Federal Tax Law II (4)**

Prerequisites: Any upper-division Accountancy course with a grade of "C" or better.

**ACCT 400 Advanced Accounting (4)**

Prerequisites: ACCT 300B with grade of "C" or better, IS 301.

**ACCT 470 Auditing (4)**

Prerequisites: ACCT 300A, 300B, 320 with grades of "C" or better, IS 301.

**ACCT 480 Accounting Systems and Data Processing (4)**

Prerequisites: IS 300, ACCT 300B and 320 with grades of "C" or better, IS 301.

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## Accountancy Courses (ACCT)

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### LOWER DIVISION

#### 201. Elementary Financial Accounting (3)

Introduction to financial accounting practice.

For business majors. Laboratory and/or class computer applications required.

#### 202. Managerial Accounting (3)

Prerequisites: ACCT 201.

The use and reporting of accounting data for managerial planning, cost control, and decision making purposes. Includes broad coverage of concepts, classifications, and behaviors of costs.

Letter grade only (A-F)

### UPPER DIVISION

#### 300A-B. Intermediate Accounting (4-4)

Prerequisites: 300A: ACCT 201 or equivalent with a grade of "C" or better; 300B: ACCT 300A with a grade of "C" or better.

Accounting theory including recording, valuation, and statement presentation of assets, liabilities, capital, and earnings. Funds statements, financial analysis, compound interest theory, and applications.

Letter grade only (A-F). Laboratory and/or class computer applications required.

#### 310. Cost Accounting for Managers (3)

Prerequisites: ACCT 201 or equivalent.

Use and interpretation of financial statements. Evaluation of accounting information systems. Accounting for and analysis of costs. Managerial use of accounting data for planning and decision making.

Letter grade only (A-F). Not open to accounting majors for course or unit credit. Laboratory and/or class computer applications required.

#### 320. Cost Accounting (4)

Prerequisites: ACCT 201 or equivalent with a grade of "C" or better.

Theory and practice of cost accounting. Managerial use of cost accounting data for planning, controlling and decision making. Emphasis on cost accumulation and management information systems.

Letter grade only (A-F). Laboratory and/or class computer applications required.

#### 350. Individual Income Taxation (3)

Prerequisites: Any upper-division Accountancy course with a grade of "C" or better.

Federal income taxation of individuals and property transactions. Coverage of tax research methodology and communication of research results. Laboratory and/or class computer applications required.

Letter grade only (A-F).

#### 351. Federal Tax Law II (4)

Prerequisites: Any upper-division Accountancy course with a grade of "C" or better.

Federal income taxation of partnerships, corporations, and s corporations. Personal and family tax planning and ethics.

Letter grade only (A-F). Laboratory and/or class computer applications required. Not open for credit to students with credit in ACCT 451.

#### 400. Advanced Accounting (4)

Prerequisites: ACCT 300B with grade of "C" or better, IS 301.

Specialized problems in partnership and corporate accounting. Consolidations, foreign currency transactions, and translations. Fund accounting and selected topics.

Letter grade only (A-F). Laboratory and/or class computer applications required.

#### 465. International Accounting (3)

Prerequisites: Any 300-level accounting course with grade of "C" or better, IS 301.

Contemporary accounting theory and practice from an international perspective. Comparative accounting systems in various countries based on prevailing practice in the United States. Analysis of international accounting and auditing standards.

Letter grade only (A-F). Laboratory and/or class computer applications required.

#### 470. Auditing (4)

Prerequisites: ACCT 300A, 300B, 320 with grades of "C" or better, IS 301.

Problems of verification, valuation and presentation of financial information in reports covered by opinion of independent public accountant. Major concepts of operational auditing and relationship to independent audit. Public accountant and internal auditor responsibilities. Rules of professional conduct.

Letter grade only (A-F). Laboratory and/or class computer applications required.

**480. Accounting Systems and Data Processing (4)**

Prerequisites: IS 300, ACCT 300B and 320 with grades of "C" or better, IS 301.

Familiarization to accounting information systems development process. Analysis, design, development, and implementation of accounting information systems. Automation of accounting information systems studied through use and application of computers.

Letter grade only (A-F). Laboratory and/or class computer applications required.

**493. Accounting Internships (3)**

Prerequisite: ACCT 300B, Accounting GPA 3.0, overall GPA 3.0.

Real world accounting experience by working in public accounting or accounting divisions of private industry or governmental agencies. Class seminar analysis and evaluation of academic theory in terms of the real world environment.

Credit/No credit grading only.

**495. Selected Topics in Accountancy (1-4)**

Prerequisite: Consent of instructor.

Intensive study of current topics in accounting.

Letter grade only (A-F). May be repeated for a maximum of 8 units. Topics announced in the *Schedule of Classes*.

**497. Directed Studies (I-4)**

Prerequisites: Consent of instructor and department chair, on Dean's List, Accounting GPA 3.0.

Advanced individual projects, study, and research in accounting.

Letter grade only (A-F).