

ACCOUNTANCY

College of Business Administration

Department Chair: Sudha Krishnan

Department Office: College of Business Administration Room 411
Telephone: (562) 985-4653
Website: www.csulb.edu/colleges/cba/accountancy/

Faculty: David Bojarsky, Sally Chung, Michael Conostas, Steven Fisher, Debra Grace, Paula Hao, Xuan Huang, Sudha Krishnan, John Lacey, Ping Lin, Praveen Sinha, Rodney Smith, Sean Yu, William Zhang

Administrative Support Coordinator: Nina Villa

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.)

Undergraduate Programs

Bachelor of Science in Business Administration

Admission Under Impaction

Refer to the following website for additional impaction criteria: www.csulb.edu/depts/enrollment/graduation/native-major-criteria/.

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.

All CBA majors must maintain major GPAs of 2.0 or higher. A student whose GPA in the major falls below 2.0 will be advised that they are at risk of being dismissed from the major and granted one semester to raise their major GPA(s) to 2.0. Students who do not successfully raise their major GPA(s) must meet with an advisor to declare another major or submit an appeal to the CBA Center for Student Success explaining why they need one additional semester. Students whose major GPAs remain below 2.0 after this additional semester must declare a new major.

1. Lower Division:

Take all of the following:

ACCT 201 Elementary Financial Accounting (3)
**"C" or better required.
Prerequisite: None

• ACCT 202 Managerial Accounting (3)
**"C" or better required.

Prerequisite: ACCT 201.

ECON 100 Principles of Macroeconomics (3)

* C or better

Prerequisites: MATH 103 or higher; one GE Foundation course.

ECON 101 Principles of Microeconomics (3)

* C or better

Prerequisite/Corequisite: MATH 103 or higher.

MATH 115 Calculus for Business (3)

* C or better

Prerequisite: Appropriate ELM score, ELM exemption, or MAPB 11.

Choose one of the following:

STAT 118 Intro to Business Statistics (3)

Prerequisite: Appropriate ELM score, ELM exemption, or MAPB 11.

MATH 114 Finite Mathematics (3)

Prerequisites: Appropriate ELM score, ELM exemption, or MAPB 11.

Students planning business options should take STAT 118.

2. Ethics Course Requirements:

Choose one of the following:

PHIL 160 Introduction to Ethics (3)

CBA/PHIL 400 Business Ethics (3)

3. Critical Thinking Course Requirements

Any critical thinking course (GE category A3); IS 100 is recommended.

4. All business and pre-business majors shall demonstrate computer literacy and competency. Complete one of the following:

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

B. IS 233 Introduction to Computer Systems and Applications (3) with Credit (Cr).
Prerequisite: None

C. Transfer equivalent course with a "C" or better grade.

5. Upper Division:

A. Take all of the following:

CBA 300 International Business (3)
Prerequisite: None

FIN 300 Business Finance (3)
Prerequisite: None

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

IS 300 Management Information Systems (3)
**"C" or better required.
Prerequisite: IS 233 or equivalent.

IS 301 Business Communications (3)
Prerequisite: None

IS 310 Business Statistics (3)
Prerequisite: STAT 118 or 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:

MGMT 425 Business Strategy and Policy (3)

Prerequisites: ACCT 202 or ACCT 320; MGMT 300, MKTG 300, FIN 300 and 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)

**C" or better required.

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

ACCT 300B Intermediate Accounting (4)

**C" or better required.

Prerequisites: ACCT 300A with a grade of "C" or better.

ACCT 320 Cost Accounting (4)

**C" or better required.

Prerequisites: ACCT 201 and ACCT 202 with a grade of "C" or better.

ACCT 470 Auditing (4)

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

ACCT 480 Accounting Systems & Data Processing (4)

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

Take one of the following:

- ACCT 351 Federal Tax Law (4)

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

- ACCT 400 Advanced Accounting (4)

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

Graduate Programs

Master of Science in Accountancy

Refer to the College of Business Administration section of this *Catalog* for information on the Master of Science in Accountancy.

Accountancy Courses (ACCT)

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)

Prerequisite: 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). Not open for credit to students with credit in ACCT 310

UPPER DIVISION

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

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

320. Cost Accounting (4)

Prerequisite: ACCT 201 and ACCT 202 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.

351. Federal Tax Law (4)

Prerequisite: ACCT 201 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.

352. Voluntary Income Tax Assistance (VITA) (1-4)

Prerequisite: ACCT 351, consent of instructor.

Federal and State income taxation of individuals. Students will provide free income tax filing for low income, elderly, disabled, and limited English proficient individuals after training and tests. Laboratory and/or class computer applications required.

Letter grade only (A-F). May be repeated to a maximum of 8 units in different semesters.

400. Advanced Accounting (4)

Prerequisites: ACCT 300B with grade of "C" or better

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: ACCT 201, ACCT 202, 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 300B, ACCT 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 ACCT 320 with grades of "C" or better.

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 300A.

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: IS 301, 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 (1-4)

Prerequisites: IS 301, consent of instructor and department chair, on Dean's List, Accountancy GPA 3.0.

Advanced individual projects, study, and research in accounting.

Letter grade only (A-F).