

## The Department

The Department of Accountancy offers an option in accounting within the Bachelor of Science in the Business Administration and a Master of Science in Accountancy. The undergraduate qualifies students for, and the master's program further prepares students for, the Certified Public Accountant (CPA), Certificate in Management Accounting, or Certified Internal Auditor (CIA) exams.

## Career Opportunities

A wide variety of professional business opportunities are available to graduates of the Department of Accountancy. The accountancy option prepares students for challenging and rewarding careers in all areas of accounting. Alumni of the Department of Accountancy are found in leadership positions locally, in other areas of California, and throughout the United States. Many of our graduates are currently partners in public accounting firms, officers in corporations, executives in governmental agencies, and successful entrepreneurs.

In conjunction with the department, the University Business Center (located within the school) offers a CPA Review course. This course is designed to meet the needs of the serious CPA candidate and covers thoroughly all exam areas.

To find out more about career opportunities, students should consult with the faculty in the department. In addition, students with career-related questions are encouraged to contact the Office of Career Services. Services include career counseling by career information specialists and professional assistance to students and graduates seeking full-time or part-time positions.

## Faculty

The faculty of the Department of Accountancy comprises individuals of varied academic and business experience backgrounds. They are specialists in the areas of financial accounting, taxation, cost accounting, auditing, and accounting information systems. Their accumulation of academic preparation and business experience qualifies them to teach both the theoretical and practical applications of accounting.

Patricia L. Huff, *Interim Chair*

Dennis M. Baker  
Garo Kalfayan  
John P. Osborn  
Denise Patterson  
Ali A. Peyvandi  
Benjamin Y. Tai

## Bachelor of Science Degree Requirements

### *Business Administration Major*

All students in the Craig School of Business who are working toward the Bachelor of Science in Business Administration must, in addition to the university's General Education requirements, demonstrate computer competency, complete a seven-course group of pre-business courses, six or seven courses of upper-division core, 22 to 24 units in an area of specialization or option, and an integrative course requirement.

Computer literacy and computer software competency are considered essential to success in the program, which is heavily oriented in the use of technology. The pre-business courses include material considered essential for further study in business. The upper-division core courses provide a broad background and a breadth of knowledge and understanding. The option courses enable the student to specialize in a specific area of business and to prepare for effective performance in future employment.

**Demonstration of computer competency.** Complete IS 52 and 52L or equivalent courses with a grade of C or better or achieve a passing score on the CSB computer competency waiver examination. See "computer competency waiver exam" at [www.craig.csufresno.edu/Student\\_Info/USS/](http://www.craig.csufresno.edu/Student_Info/USS/)

### Units

**Pre-Business requirements ..... 16\***  
ACCT 4A, 4B; BA 18; DS 71, 73; ECON 40 or AGECE 1; ECON 50;  
(See *Pre-Business Policy*, page 215.)

**Upper-division core requirements ..... 24**  
DS 123; FIN 120; IS 130;  
MGT 110 or 104-106,

The Craig School of Business

## Department of Accountancy

Patricia L. Huff, *Interim Chair*  
Debbie L. Koehler, *Department Administrative Assistant*  
Peters Business Building, Room 284  
559.278.2852  
FAX: (559)278.4911  
[www.craig.csufresno.edu/acct](http://www.craig.csufresno.edu/acct)

## B.S. in Business Administration

Option: Accountancy

## M.S. in Accountancy

See page 242

MGT 124; MKTG 100 or 100S	
<b>Accountancy Option .....</b>	<b>24</b>
ACCT 120A, 120B, 132 .....	(12)
Select three courses from the following:	
ACCT 144, 145, 146, 148, 162, 165, 189T .....	(12)
<b>General Education requirements .....</b>	<b>51</b>
<b>Grade Requirement</b>	
A grade of C or better must be earned for each course used to satisfy the requirements for the major.	
<b>Upper-division writing skills requirement .....</b>	<b>3-4</b>
Business majors must select either BA 105W or ENGL 160W (See <i>Writing Requirements</i> , page 215.)	
<i>Note:</i> the Upper-Division Writing Exam is not an option for business administration majors.	
<b>Integrative course requirement .....</b>	<b>3</b>
MGT 187	
<b>Total .....</b>	<b>121-122</b>

\*This total indicates that 6 units for DS 71 and ECON 50 are being used to satisfy the General Education requirement of 51 units.

# Accountancy

## Accountancy (ACCT)

### ACCT 3. Essentials of Accounting (3)

Not open to students majoring in accounting or business administration. Basic concepts in preparation of business financial statements; introduction to understanding, analyzing, and interpreting accounting data by investors, managers, and creditors for decision making, planning, and control. Only minor attention given to record-keeping procedures.

### ACCT 4A. Financial Accounting Principles and Systems (3)

Not open to freshmen. Financial accounting; accounting statements, transaction analysis, and data accumulation; partnership and corporation accounting. (CAN BUS 2)

### ACCT 4B. Managerial Accounting Principles and Systems (3)

Not open to freshmen. Prerequisite: grade of C or better in ACCT 4A. Basic coverage of managerial control and decision support tools; job order costing, activity based costing, standard costing, budgeting, relevant costing, and quality control. (CAN BUS 4)

### ACCT 120A. Intermediate Accounting I (4)

Prerequisite: grade of C or better in ACCT 4A; DS 71 or equivalent recommended. ACCT 4B and 120A may be taken concurrently. Preparation and analysis of balance sheet and income statements; basic accounting theory and conceptual framework underlying financial accounting; theory of current assets; theory of current liabilities; investments; revenue recognition; error correction and principle changes; and a review of applicable authoritative pronouncements.

### ACCT 120B. Intermediate Accounting II (4)

Prerequisite: grade of C or better in ACCT 120A; DS 71 or equivalent recommended. An in-depth study of principles, procedures, and reporting requirements in financial accounting as applied to corporate entities; fixed and other noncurrent assets; income tax allocation; noncurrent liabilities, including pensions and leases; inflation accounting; and cash flow. Special attention is given to authoritative pronouncements.

### ACCT 132. Cost Accounting (4)

Prerequisites: grades of C or better in ACCT 4A and 4B. DS 71 or equivalent and IS 52 recommended. Industrial and service industry cost accounting; intermediate level



coverage of job order and process costing and standard costing; master budgeting, activity based costing/management, decision support tools, support department joint cost allocations, and quality control issues.

### ACCT 144. Tax Accounting and Planning (4)

Prerequisite: grades of C or better in ACCT 4A. Federal income taxation, research, and planning affecting individuals.

### ACCT 145. Federal Income Taxation of Entities and the Federal Uniform Estate and Gift Tax (4)

Prerequisite: grade of C or better in ACCT 144. Federal income tax laws relating to entities. Primary emphasis placed on tax issues regarding C corporations, S corporations, and partnerships (including limited liability companies). Analysis of the Federal Uniform Estate and Gift tax. Entity tax accounting, return preparation, reporting, and tax research.

### ACCT 146. Accounting Information Systems and Controls (4)

Prerequisites: grades of C or better in ACCT 4A and 4B. Design of systems for the collection, organization, and reporting of accounting information. Theory and practice of flowcharting, evaluation of internal accounting controls in computer systems environments, and interrelationships of people, procedures, and equipment.

### ACCT 148. Accounting for Governmental and Nonprofit Organizations (4)

Prerequisites: grades of C or better in ACCT 120A and 132. Concepts, principles, and problems of accounting for governmental and nonprofit organizations. Budgeting, fund accounting, cost/benefit analysis, cash planning and control, and independent auditing are introduced in the context of making decisions in governmental and nonprofit organizations.

### ACCT 162. Auditing (4)

Prerequisites: grades of C or better in ACCT 120A and 120B. Objectives and techniques in verification of business financial statements; duties, responsibilities, and professional ethics of the auditor; auditor's reports; analysis of internal controls; audits of computerized systems.

### ACCT 165. International Accounting (4)

Prerequisites: grades of C or better in ACCT 4A and 4B. Accounting concepts, principles, and methods for multinational corporations. Currency for translation of financial statements, financial reporting, international accounting and auditing standards, and the managerial aspects of multinational transactions.

### ACCT 189T. Topics in Accounting and Auditing (1-4; max total 8 if no topic repeated)

Prerequisites: 18 units of accounting. Specialized study in a particular area of professional accountancy: accounting theory, auditing, accounting information systems, contemporary developments in financial and managerial accounting, and the practice of accountancy.

### ACCT 190. Independent Study (1-3; max total 6)

See *Academic Placement — Independent Study*. Approved for *RP* grading.

### ACCT 195. Internship (3; max total 6)

Prerequisite: permission of internship coordinator. Requires 150 hours of work at a pre-qualified, academically-related work station (business, government or nonprofit agency). As a course substitution, prior department approval required. Only one internship may count towards option requirements. *CR/NC* grading only.

### ACCT 200 Series Courses

Graduate courses are listed under *Business — Graduate Program*.