

Note: Course Dates indicate Beginning and Ending Dates

M=Monday, T=Tuesday, W=Wednesday, R=Thursday, F=Friday, S=

CRN	Instructor	Days	Time	Room	D	CRN	Instructor	Days	Time	Room	D
-----	------------	------	------	------	---	-----	------------	------	------	------	---

## Accounting

### ACCT 100 Accounting 3 Units

Strongly recommended: READ 099 if required by reading placement exam or if required by reading level.

The objective of this course is to provide an elementary accounting background for business students. Course content includes development of the accounts through journalizing, cash journal entries, sales and purchases, posting, trial balance, work sheet and resultant financial statements. 72 lecture hours.

20044 Borja, P. HRS-ARRG 08/29-12/19

**DISTANCE EDUCATION CLASS** After registering go to [www.citruscollege.edu/de](http://www.citruscollege.edu/de)

### ACCT 101 Financial Accounting 4 Units

Strongly recommended; ACCT 100 or high school bookkeeping, or related job experience.

The objectives of this course are to learn the content and meaning of the basic financial statements and their impact on the decision-making process in the business environment. This course will provide a broad overview of the importance of accounting in the business process as well as introduce the student to the double entry system of accounting, how to record, process and report on the business transactions and events and to consider the operating cycles in business. Topical areas covered in this class will include cash, accounts, inventory, property, plant and equipment, intangible assets, current liabilities and stockholder equity. The importance of internal controls will be reviewed and the components of the income statement will also be discussed. 72 lecture hours. CSU UC

20050 Smolin, R. MW 07:45 AM-09:50 AM LB 208 08/29-12/19

20080 Borja, P. MW 10:00 AM-12:05 PM LB 208 08/29-12/19

20106 Borja, P. TR 12:15 PM-02:20 PM LB 208 08/29-12/19

20115 Borja, P. T 06:00 PM-10:15 PM LB 208 08/29-12/19

20121 Smolin, R. HRS-ARRG 08/29-12/19

**DISTANCE EDUCATION CLASS** After registering go to [www.citruscollege.edu/de](http://www.citruscollege.edu/de)

### ACCT 102 Managerial Accounting 4 Units

Prerequisite: ACCT 101 with min. grade of C.

The objectives of this course are to finish reviewing financial accounting concepts and to discuss cost and managerial accounting. Financial accounting concepts such as long-term debt and cash flows will be covered before moving into the area of managerial accounting. Managerial accounting objectives are to provide management and employees timely feedback on the performance of the company operations so that management can plan ahead and make appropriate business decisions. Tools and techniques to evaluate efficiency and profitability such as process costing, break-even analysis, variance analysis and capital budgeting will be reviewed. 72 lecture hours. CSU UC

20134 Borja, P. MW 12:15 PM-02:20 PM LB 208 08/29-12/19

20144 Smolin, R. TR 10:00 AM-12:05 PM LB 208 08/29-12/19

20175 Smolin, R. HRS-ARRG 08/29-12/19

**DISTANCE EDUCATION CLASS** After registering go to [www.citruscollege.edu/de](http://www.citruscollege.edu/de)