

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
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Accounting

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

20010	Smolin, R.	MW	07:45 AM-09:50 AM	LB 208	08/25-12/15
20017	Borja, P.	MW	10:00 AM-12:05 PM	LB 208	08/25-12/15
20870	Smolin, R.	TR	07:45 AM-09:50 AM	LB 208	08/25-12/15
20026	Borja, P.	TR	12:15 PM-02:20 PM	LB 208	08/25-12/15
20029	Borja, P.	T	06:00 PM-10:15 PM	LB 208	08/25-12/15
20030	Smolin, R.		HRS-ARRG		08/25-12/15

DISTANCE EDUCATION CLASS After registering go to www.citruscollege.edu/de

Students required to take exams on campus.

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

20033	Borja, P.	MW	12:15 PM-02:20 PM	LB 208	08/25-12/15
20036	Smolin, R.	TR	10:00 AM-12:05 PM	LB 208	08/25-12/15
20046	Smolin, R.		HRS-ARRG		08/25-12/15

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ACCT 110 Income Tax Accounting

4 Units

A course designed to study the federal income tax process, federal income tax laws that apply to individuals, and the application of tax principles to specific problems. Topics include gross income and exclusions, business deductions and itemized deductions, losses, certain tax credits and property transactions. Study is also made of California income tax laws in those areas which differ from federal tax law. 72 lecture hours. CSU

21336	Borja, P.		HRS-ARRG		08/25-12/15
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