Bachelor of Science Degree in Accountancy
Department of Accounting and Information Systems
California State University, Northridge

The accounting program is a very demanding, competitive, and rigorous course of study that develops skills in critical thinking, problem solving, written and oral communication, and decision making, in addition to developing the necessary tools to engage in lifelong learning after graduation. The program also develops an understanding of accounting theory, technical procedures, and the professional standards and ethics essential to becoming a successful accountant in public, industry, govern-ment, and not-for-profit accounting.

To successfully major in accounting, students are expected to possess a high level of maturity, motivation, and self-discipline. Students are admitted to the accounting program based on their level of preparation and performance. To enter the accounting program, students are admitted to the University as Pre-Accountancy majors or, if already attending CSUN, students must file for a change of major to Pre-Accountancy. Successful completion of the Pre-Accountancy major is required to become an Accountancy major. Students must obtain a grade of "C" or higher in each required upper-division course in order to graduate.

ENROLLMENT IN ACCT 350

A pre-determined number of students are approved each semester to enroll in ACCT 350 through a competitive application process based on the number of available openings in the accounting program. The application and instructions are available at http://www.csun.edu/acct. To obtain approval from the Admissions Committee to enroll in ACCT 350, students must first satisfy the following requirements:

- Completion of ENGL 205 (BUS 105, BUS 205, or equivalent) and ACCT 220 with a grade of "B" or higher in each.
- Completion of ACCT 230, BLAW 280, COMP 100, ECON 160 and ECON 161 with a grade of "C" or higher in each.
- An total GPA and CSUN GPA of 3.0 or higher (first semester transfer students will not have a CSUN GPA).
- Classified as a Pre-Accountancy major.
- Completion of a minimum of 60 units of college work (junior class standing). For transfer students, the units must be CSU transferable.

ADMISSION TO THE ACCOUNTANCY MAJOR

Upon successful completion of ACCT 350, students may apply for admission to the Accountancy major. Students must have successfully completed the Pre-Accountancy major with a grade of C or higher in each class and maintained a total and CSUN GPA of 3.0 or higher. The application and instructions are available at http://www.csun.edu/acct.

PRE-ACCOUNTANCY MAJOR (27 Units)

COMP 100	Computers: Their Impact and Use	3
MATH 103	Mathematical Methods for Business	3
ENGL 205[1]	Business Communication - Rhetorical Contexts	3
SOM 120[2]	Basic Business Statistics	3
ECON 160	Principles of Microeconomics	3
ECON 161	Principles of Macroeconomics	3
ACCT 220	Introduction to Financial Accounting	3
ACCT 230	Introduction to Managerial Accounting	3
BLAW 280	Business Law I	3

[1]BUS 105, BUS 205, or equivalent also satisfies this requirement.
[2]The 4-unit MATH 140 course also satisfies this requirement.

UPPER DIVISION BUSINESS COURSES (25 Units)

BUS 302	Gateway Experience	3
BUS 302L	Gateway Experience Laboratory	1
IS 312	Information Systems for Business	3
FIN 303	Financial Management	3
MKT 304	Marketing Management	3
SOM 306	Operations Management	3
BLAW 308	Business Law II	3
MGT 360	Management and Organizational Behavior	3
BUS 497	Capstone	3

REQUIRED ACCOUNTING COURSES (27 Units)

ACCT 350	Intermediate Financial Accounting I	1
ACCT 351	Intermediate Financial Accounting II	3
ACCT 351COM	Communications for Accountants	2
ACCT 352	Intermediate Financial Accounting III	3
ACCT 380	Cost Measurement and Analysis	3
ACCT 440	Taxation of Business Entities and Individuals	3
ACCT 441	Advanced Studies in Taxation	3
ACCT 450	Advanced Financial Accounting	3
ACCT 460	Auditing Principles	3
Select 3 units from the following courses:[3]		
ACCT 425	Senior Seminar	3
ACCT 428	International Accounting	3
ACCT 442	Advanced Studies in Taxation – Special Topics	3
ACCT 470	Strategic Cost and Profit Management	3
ACCT 495	The Strategic Role of Accounting	3
ACCT 496A-Z	Experimental Topics Courses	3

[3]Approval to substitute a more specialized business or economics course may be requested.

TOTAL UNITS IN THE MAJOR (79 Units)

GENERAL EDUCATION (29 Units)

Of the 48 units of the General Education and Title 5 requirements, 13 units are satisfied by the following courses: MATH 103 satisfies the 3-unit Mathematics requirement in Basic Skills; ECON 160 and ECON 161 satisfy 6 units of Social Sciences; BLAW 280 satisfies the 3 units of Lifelong Learning; and COMP 100 satisfies one additional unit of GE and the Information Competence requirement in Subject Explorations.

Accounting majors are required to select three from the following list of General Education courses and, if taken after junior status is achieved, also satisfy the 9-unit upper division General Education course requirement:

PSY 352	Motivation (Preparatory course: PSY 150)	3
COMS 356	Intercultural Communication (Double counts as GE in Comparative Cultural Studies)	3
RS 361	Contemporary Ethical Issues (Double counts as GE in Arts and Humanities)	3
PHIL 305	Business Ethics and Public Policy	3

TITLE 5 (6 Units)

U.S. History and Government

ELECTIVES (6 Units)

TOTAL UNITS IN THE DEGREE (120 Units)

COURSE DESCRIPTIONS

LOWER DIVISION

220. INTRODUCTION TO FINANCIAL ACCOUNTING (3)
Prerequisite: A "C" or higher in MATH 103 or higher level math course and sophomore standing. Introduces the role of accounting in business and society, a summary of the accounting process, accounting measurement issues, analyzing and recording financial transactions, accounting valuation and allocation issues, conceptual foundation for understanding financial reporting, the usefulness of financial statements for decision-making, and financial statement analysis and interpretation.

230. INTRODUCTION TO MANAGERIAL ACCOUNTING (3)
Prerequisite: ACCT 220. Introduces the analysis and techniques for aiding management in planning and controlling decisions, and the use of accounting data for budgeting, cost control, pricing, evaluation of performance, and general decision-making.

292CS. VITA SERVICE LEARNING PREPARER (2)
Prerequisites: Sophomore and good academic standing. Training in federal and state income tax preparation, and preparing tax returns for the Volunteer Income Tax Assistance Program at a supervised site.

UPPER DIVISION

350. INTERMEDIATE FINANCIAL ACCOUNTING I (1)
Prerequisites: Grade of "B" or higher in ACCT 220, BUS 205 and "C" or higher in all other required Pre-Accountancy courses. The first course in the financial accounting sequence. Covers the theory of financial accounting as well as the accounting process with an emphasis on the accounting system and related technical skills.

351. INTERMEDIATE FINANCIAL ACCOUNTING II (3)
Prerequisites: A Grade of "C" or higher in ACCT 350 and BUS 302 and credit for BUS 302L. Corequisite: Concurrent enrollment in ACCT 351COM. The second course in the financial accounting sequence. Covers the theory of financial accounting as well as the accounting process with an emphasis on revenue recognition, asset valuation, cash implications of complex transactions, and accounting for long-term liabilities and investments.

351COM. COMMUNICATIONS FOR ACCOUNTANTS (2)
Prerequisites: A grade of "C" or higher in ACCT 350 and BUS 302 and credit for BUS 302L. Corequisite: Concurrent enrollment in ACCT 351. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memoranda, letters, and reports. Overview of methods for researching, organizing, analyzing, and presenting information in an accounting context. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Course is based on standard English usage.

352. INTERMEDIATE FINANCIAL ACCOUNTING III (3)
Prerequisites: Grade of "C" or higher in ACCT 351 and ACCT 351COM. The third course in the financial accounting sequence. Covers the theory of financial accounting as well as the accounting process with an emphasis on stockholders' equity, pensions, leases, changes in accounting principles, and in-depth examination of financial statements.

380. COST MEASUREMENT AND ANALYSIS (3)
Prerequisites: Grade of "C" or higher in ACCT 350 and BUS 302. Credit for BUS 302L. Focuses on how to measure and analyze costs for management decision-making. Covers how the environment and strategy of a company influences the design of its cost measurement system and how the resulting cost information may or may not be useful for managerial decisions and for cost management.

392CS. VITA SERVICE LEARNING SUPERVISOR (3)
Prerequisites: ACCT 292CS or ACCT 440 or work experience in an accounting firm. Good academic standing. Supervision of a VITA site including workflow and quality control.

Note: BUS 302/L and the Upper Division Writing Proficiency Exam are prerequisites to all 400-level courses.

425. SENIOR SEMINAR IN ACCOUNTING (3)
Prerequisite: Grade of "C" or higher in ACCT 352. Analysis of complex national and international accounting principles. Study of the development and effects of pronouncements of the Financial Accounting Standards Board, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission. Application of generally accepted accounting principles in complex situations, including basic concepts underlying financial statements of business enterprises. This course is conducted on a seminar basis requiring extensive student participation.

428. INTERNATIONAL ACCOUNTING (3)
Prerequisites: ACCT 352 and senior class standing. This course is designed to provide international dimensions of accounting. It deals with accounting issues that are important to those directly and indirectly involved in accounting and financial control in firms with international operations.

440. TAXATION OF BUSINESS ENTITIES AND INDIVIDUALS (3)
Prerequisites: Grade of "C" or higher in ACCT 350, ACCT 351, and ACCT 351COM. Fundamentals of federal income taxation of business entities and individuals; topical coverage includes tax research, accounting periods and methods, gross income, deductions and losses, property transactions, corporations, partnerships, S corporations., and individuals.

441. ADVANCED STUDIES IN TAXATION (3)
Prerequisite: Grade of "C" or higher in ACCT 352 and ACCT 440. An examination of additional more complex topics in the areas of sole proprietorships, C corporations, S corporations, partnerships, and limited liability entities; accounting periods and methods; ethics, tax research and tax planning to be integrated throughout the course.

442. ADVANCED STUDIES IN TAXATION – SPECIAL TOPICS (3)
Prerequisite: Grade of “C” or higher in ACCT 352 and ACCT 440. An examination of Federal tax procedures; income taxation of fiduciaries, estates and trusts; estate and gift taxation; ERISA; pensions; deferred compensation; and ethical issues related thereto.

450. ADVANCED FINANCIAL ACCOUNTING (3)
Prerequisite: Grade of “C” or higher in ACCT 352. Accounting applications for specialized areas: partnerships; business combinations; consolidated financial statements; foreign currency transactions and translation; governmental and not-for-profit organizations.

460. AUDITING PRINCIPLES (3)
Prerequisites: Grade of “C” or higher in ACCT 351, ACCT 351COM, and ACCT 352 (ACCT 352 may be taken concurrently). This course emphasizes the auditor's decision-making process. It focuses on audits of domestic and multinational corporations for financial reporting purposes. The course covers topics such as attestation theory, theory of evidence, auditing standards, auditing reports, ethics, control structure and environment, risk assessment, sampling, analytical procedures, audit planning, and documentation.

470. STRATEGIC COST AND PROFIT MANAGEMENT (3)
Prerequisites: ACCT 230 and BUS 302 and credit for BUS 302L. Completion of all required 300-level business courses highly recommended. The critical role of cost and management accounting data in executing corporate strategy and in managing the strategic variables such as cost, quality, and time while remaining a good corporate citizen. How to analyze cost structure, select the right tools for cost, quality and time management, capture the essence of strategy into a profit plan, and manage change by focusing on behavioral and cultural factors. The requirement of strategic profit management of an external value chain focus in which both the supply chain and the customer interfaces are managed.

492CS. VITA SERVICE LEARNING COORDINATOR (3)
Prerequisites: ACCT 392CS and good academic standing. Under the direction of the VITA program faculty sponsor, coordinates with IRS and FTB to establish training materials, evaluates training outcomes, maintains inventory of forms, establishes qualified sites, and analyzes results by location, student, and type of client served.

493CS. VITA SERVICE LEARNING DIRECTOR/ADMINISTRATOR (4)
Prerequisite: ACCT 492CS. Under the supervision of the VITA program faculty sponsor, serves as a project manager of one of the major VITA functions. Responsible for documenting procedures, problem solving in area of control, analysis of area results, and recommendations for system improvements.

495. THE STRATEGIC ROLE OF ACCOUNTING (3)
Prerequisites: Grade of “C” or higher in ACCT 352, ACCT 440, and ACCT 460. A seminar that integrates previously learned accounting and business concepts. Focuses on how organizational strategy in a changing global environment impacts the accounting function, including strategic issues relevant to analyzing, formulating, and implementing organization-wide accounting policies and decisions. Emphasis on analysis, critical thinking, and decision making in ambiguous situations characteristic of the practice of public accounting.

496 A-Z. EXPERIMENTAL COURSES (3)
Course content to be determined. (See subtitles in appropriate schedule of classes.)

498. FIELD ASSIGNMENTS AND REPORTS (1-6)
Individual study pertaining to present or future career. Student must obtain approved employment. Consultation with employer and instructor determines program. A maximum of twelve units may be earned by combining Field Assignments and Reports (ACCT 498) and Independent Study (ACCT 499). An Academic Internship course. CR/NC Only.

499. INDEPENDENT STUDY (1-3)
Prerequisites: Consent of department chair and consent of an instructor to act as sponsor. In order to do an Independent Study assignment in the College of Business and Economics, a student must have at least a 3.0 overall grade point average, a 2.0 grade point average in all major courses, and a 2.0 grade point average in option courses. A student who does not meet these grade point requirements will not receive credit for any ACCT 499. Admission is based on evidence of ability to pursue independent study in depth and on approval of a project submitted at the time of registration. Regular progress meetings and reports are required throughout the semester. Completion of the project is required before credit may be received. Enrollment in Independent Study is not allowed for the purpose of substitution for an existing course. A maximum of six units of Independent Study (ACCT 499) may be earned in the College of Business and Economics. A maximum of twelve units may be earned by combining Field Assignments and Reports (ACCT 498) and Independent Study (ACCT 499).