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## Accounting

### ACC110 Fundamentals of Accounting for Managers 4 Credit Hours

Covers basic financial accounting elements, definitions, and statements. Students learn how to read and understand financial statements and how to use them in making financial business decisions.

### ACC111 Financial Accounting I 4 Credit Hours

An introduction to the basic structure of accounting terminology and procedures. Students learn about recording and reporting functions, adjusting and closing entries, working papers, and the preparation of financial statements.

### ACC112 Financial Accounting II 4 Credit Hours

Covers the partnership and corporate form of a business organization. Students learn accounting principles for the valuation of merchandise inventory. Course also introduces the recording of plant assets, intangible assets, depreciation, current liabilities, and payroll by the accrual method.

Prerequisite: ACC111

### ACC113 Managerial Accounting 4 Credit Hours

An introduction to the use of accounting information for management planning, control in budget preparation, and the evaluation of cost behavior. Students learn how to prepare and interpret cash flow statements and make managerial decisions based on financial statement analyses.

Prerequisite: ACC110 or ACC112

### ACC201 Intermediate Accounting I 4 Credit Hours

Presents an in-depth study of accounting concepts, principles, and processes. Students examine the development and purpose of working papers, cost and revenue apportionments, and adjusting and reversing entries. Course places emphasis on contemporary accounting theory.

Prerequisite: ACC113

### ACC202 Intermediate Accounting II 4 Credit Hours

A continuation of Intermediate Accounting I. The course gives special attention to classifications in the balance sheet. Students learn accounting for fixed assets, current and long-term liabilities, and stockholders' equity.

Prerequisite: ACC201

### ACC203 Intermediate Accounting III 4 Credit Hours

Students will explore contemporary accounting topics as enumerated in FASB pronouncements. Topics include investments in marketable securities, income taxes, pensions, post-retirement benefits, leases, accounting changes, error analyses, and statements of cash flow.

Prerequisite: ACC202

### ACC240 Cost Accounting 4 Credit Hours

Examines accounting procedures and concepts applicable to the distribution of costs of business enterprises. Emphasizes the determination of unit costs using job orders and process cost systems. Students study the valuation of expenses and distribution of overhead in order to facilitate the preparation of statements.

Prerequisites: ACC113, MAT212

**ACC255 Computer Applications in Accounting**

**2 Credit Hours**

Students use a major accounting software application to input data into books of original entry; maintain accounts receivable and payable, general ledger, payroll, and charts of account; generate financial statements; and more. They also use a major spreadsheet application to analyze financial and accounting information, and to generate and analyze reports.

Prerequisites: CIS115, ACC113

**ACC310 Advanced Accounting**

**4 Credit Hours**

Examines advanced theory and problem solving for corporations and partnerships. Provides an analytical overview of the accounting problems associated with mergers and acquisitions. Students learn how to prepare and interpret financial reports with respect to the resultant combined corporate entities.

Prerequisite: ACC203

**ACC330 Government and Nonprofit Accounting**

**4 Credit Hours**

Focuses on the theory, concepts, and procedures of government and nonprofit accounting and financial reporting. Examines concepts, standards, and procedures applicable to state, local, and federal governments; hospitals; voluntary health and welfare organizations; and various nonprofit organizations.

Prerequisite: ACC203

**ACC351 Federal Taxation I**

**4 Credit Hours**

Course introduces the study of federal income tax, including the principles of income recognition, business and nonbusiness expense deductions, and the concept of capital gains and losses. Students prepare tax returns and supporting schedules.

Prerequisite: ACC203

**ACC352 Federal Taxation II**

**4 Credit Hours**

A continuation of ACC351. Course introduces the study of advanced income taxation. Provides particular emphasis on taxation of corporations, partnerships, and estates.

Prerequisite: ACC351

**ACC410 Auditing**

**4 Credit Hours**

Examines the role and function of the independent auditor. Provides analyses of court decisions and rulings by regulatory agencies. Students learn about the forces that have influenced the philosophy and conceptual foundations of auditing, the standards that guide the auditor, and the methodology used in conducting an audit.

Prerequisites: ACC310, MAT215

**ACC415 Forensic Accounting and Fraud Investigation**

**4 Credit Hours**

Covers basic forensic accounting principles, types of fraud, and methods to detect and investigate financial fraud in an organization. Provides students with a broad understanding of various types of fraud prevention and detection procedures.

Prerequisite: FIN301

**ACC425 Advanced Analysis of Financial Statements**

**4 Credit Hours**

Provides a broad understanding of and a practical approach to the use of financial statements to assess the financial viability of an organization. Students learn how to read and interpret financial statements from a user's perspective.

Prerequisite: ACC410