

Berkeley College
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Accounting Bachelor of Science Degree (B.S.)

Course Requirements

MAJOR COURSES

ACC111 Financial Accounting I	Qtr. hrs. credit
	4

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.



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ACC112 Financial Accounting II	4
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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.



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Prerequisite: ACC111

ACC113 Managerial Accounting	4
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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
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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
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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
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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
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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

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

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

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

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

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

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

ACC425 Advanced Analysis of Financial Statements 4

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

BUSINESS COURSES

BUS100 Business Organization and Management 4

Explores the nature and scope of business, examines its component parts, and describes how businesses are organized and managed. Students will learn about the various internal and external forces that comprise our business and economic system.

BUS226 Career Management Seminar 2

Explores career development opportunities and strategies. Stresses entry-level job requirements and upward career paths. Covers resume writing skills, interviewing techniques, and the importance of professionalism. Continues the student's orientation to Berkeley College's computer framework, which includes content collection and compiling a professional ePortfolio.

BUS231 Business Law I 4

Provides students with detailed knowledge of the laws relating to contracts, commerce, property, sales, negotiable instruments, and employment. Students develop an awareness of business situations requiring legal counsel and a familiarization with the overall structure of the legal system.

BUS483 Internship 4

Allows students to work in a position related to their course of study. Students integrate the skills and knowledge learned through their academic experiences and participate in focused online discussions and special online projects.

Prerequisites: BUS226 and departmental approval

CIS115 Computer Applications 4

An introduction to computer technology with an emphasis on applications. Students learn how to use software packages, such as Microsoft Windows, Word, PowerPoint, and Excel. Includes an orientation to Berkeley College's computer framework, which includes Blackboard, content collection, and portfolio development.

CIS201 Advanced Spreadsheets 2

Students gain experience with spreadsheet applications, such as Microsoft Excel. Topics include building complex worksheets; importing and exporting data; using mathematical, financial, and statistical functions; developing macros; consolidating spreadsheets; creating templates; and utilizing "what if" analyses to make business decisions.

Prerequisite: CIS115

FIN301 Principles of Finance I 4

Provides an overview of the fundamental principles of financial theory and practice. Students become familiar with the financial organization and operation of a business. Topics include financial analysis, planning and control, budgeting and

forecasting, and short- and long-term financing.

Prerequisites: ACC113, MAT212

FIN415 Principles of Finance II 4

Analysis of various advanced corporate finance concepts, including investment criteria; the use of techniques and tools such as net present value, internal rate of return, risk and return; cost of capital and long-term financial policy; and short-term financial planning and management.

Prerequisite: FIN301

MGT220 Principles of Management 4

Examines operational theories of management under the functions of planning, organizing, staffing, directing, and controlling. Emphasizes the manager's role in creating and maintaining an internal environment for performance. Students discuss cases in detail.

Prerequisite: BUS100 or prior approval

MKT220 Principles of Marketing 4

Provides an introduction to the fundamental principles and practices in the marketing process. Provides a detailed study of each marketing mix tool (product, price, place, promotion) along with an introduction to marketing research and consumer behavior.

LIBERAL ARTS COURSES*

ENG105 Expository Writing 4

An introduction to expository writing through a comprehensive survey of forms of composition. Students are taught to use words with precision, and strengthen their understanding and application of grammatical and rhetorical principles. Students are encouraged to appreciate and incorporate the principles of academic and professional writing.

ENG106 Writing Through Literature 4

Strengthens the writing, reading, and interpretive abilities introduced in ENG105. Encourages students to develop an appreciation and understanding of various works of literature, and utilize literature to enhance critical thinking and writing.

Prerequisite: ENG105

ENG115 Public Speaking 4

Designed to help students improve oral communication skills. Emphasis is placed on identifying good and poor speech habits, techniques for improving speech, oral interpretation, effective speech planning and delivery, and interpersonal communication.

Prerequisite: ENG106

ENG265 Business Communication 4

Explores the communication strategies and techniques needed for success in the workplace. Students write, revise, and edit business documents; learn techniques for organizing information; and practice the effective use of oral communication skills in business and professional settings.

Prerequisite: ENG106

ENG315 Writing for the Workplace 4

Explores a wide variety of professional and creative writing modes, from personal profiles to blogging and beyond. Students will build their reading, writing, and researching skills, while reinforcing the fundamental concepts and current developments associated with the areas of their respective majors.

Prerequisite: ENG106

GEC123 Introduction to Applied Psychology 4

A required course for first-quarter students that examines basic psychological concepts which can be helpful in adjusting to the college experience. Some of the subtopics covered include stress management, academic challenges, communication skills, time management, healthy relationships, positive thinking, conflict management, and balancing home/college/work.

MAT211 College Algebra 4

Introduces students to solving problems by using geometric and algebraic approaches and appropriate technology. Topics include the Cartesian coordinate system, linear equations, absolute value, rational and exponential functions, systems of linear equations, and linear inequalities.

Prerequisite: CSK099 or placement

MAT212 Mathematics with Business Applications 4

Introduces students to the personal use of mathematics and the applications for various business disciplines including accounting, fashion marketing and management, financial services, and marketing. Explores the business applications of linear functions, quadratics functions, and systems of linear equations. Emphasis will be placed on the use of Excel to solve real-world business problems.

Prerequisite: CSK099 or placement

MAT215 Statistics I 4

An introduction to statistical methods and procedures. Students become acquainted with the collection, analysis, and presentation of quantitative data. Topics include basic concepts of probability, frequency distributions, binomial distributions, sampling theory, hypothesis testing, and regression and correlation.

Prerequisite: MAT211

SOC201 Macroeconomics 4

An introduction to the study of macroeconomics. Provides a brief history of economics, from Adam Smith to the present. Students will learn the theories of contemporary macroeconomics, as well as their application and impact in today's world.

SOC202 Microeconomics 4

An introduction to the study of microeconomics. Focuses on individual markets and the personal choices concerning those markets. Students gain an understanding of what determines the prices of particular goods and services, as well as what determines the output and profits of individual firms, and wages of individual workers.

SOC231 Human Relations in the Workforce

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Students will develop the interpersonal skills known to be key ingredients for successful everyday interactions with coworkers, supervisors, and customers/clients at any work environment. Some major skill areas covered in the course include making a good impression with your employer, managing conflict with difficult coworkers, working on a team with diverse groups of people, providing exceptional service for customers/clients, and managing on-the-job stressors.

Humanities Electives	8
Mathematics/Science Electives	8
Social Science Electives	12
Liberal Arts Electives	6
General Education Core Humanities Elective	4
General Education Core Mathematics/Science Elective	4

180 QUARTER CREDIT HOURS REQUIRED FOR GRADUATION

In the final quarter most on-site courses are offered only during the late afternoon and early evening so as not to interfere with internships.

Accounting majors must achieve a minimum of a C average in Financial Accounting I, Managerial Accounting, and Financial Accounting II in order to enroll in Intermediate Accounting I.

*24 Liberal Arts credits must be at the 300/400 level. Please select 4 credits from the following list of liberal arts courses:

HUM300 The Art of Poetry	4
HUM310 Conflicts in Drama	4
HUM332 Journeys in Fiction	4
HUM451 Telling Stories in the Modern World	4

Graduates of Berkeley College accounting programs do not automatically become Certified Public Accountants (CPA), and such programs are not specifically intended to prepare graduates for the CPA examination. CPA requirements vary by jurisdiction. Generally, to be licensed as a CPA an applicant must complete a combination of specified educational and/or experience requirements, demonstrate good moral character (which may include an absence of criminal convictions), and pass a CPA examination. Applicants for whom such requirements may be matters of concern are strongly advised to contact an Admissions counselor prior to enrolling in an accounting program.

SAMPLE PROGRAM SEQUENCE**1 B.S., Accounting Program Statistics**