

ACCOUNTANCY (ACCY)

ACCY 1. Accounting Fundamentals. 3 Units

Prerequisite(s): Entry Level Math (ELM) test of at least 36 or a CR grade in LS 7A.

Term Typically Offered: Fall, Spring

Accounting as the basis of an information system with emphasis on concepts and assumptions underlying data accumulation for financial reports. Includes the concepts of income determination and financial position, and the accounting for various types of ownership equities.

ACCY 2. Managerial Accounting. 3 Units

Prerequisite(s): ACCY 1.

Term Typically Offered: Fall, Spring

Use and reporting of accounting data for managerial planning, control, and decision making. Broad coverage of concepts, classification, and behavior of costs.

ACCY 111. Intermediate Accounting I. 3 Units

Term Typically Offered: Fall, Spring

In-depth knowledge of how financial information provides information about a company's: economic resources, obligations, and owner's equity; income and its components; and cash flows. Topics include the development and application of basic assumptions, principles and constraints underlying financial statements; the use of information derived from financial statements and the limitations of the information; and the use of accounting information to evaluate a company's return on investment, risk, financial, flexibility, liquidity, and operational capability. Students learn how to prepare financial statements.

ACCY 112. Intermediate Accounting II. 3 Units

Prerequisite(s): ACCY 111.

Term Typically Offered: Fall, Spring

Application of Generally Accepted Accounting Principles to the reporting of tangible and intangible assets, liabilities, and the capital section of the balance sheet. Other topics include the reporting of stock-based compensation and earnings-per-share.

ACCY 113. Intermediate Accounting III. 3 Units

Prerequisite(s): ACCY 111.

Term Typically Offered: Fall, Spring

Application of Generally Accepted Accounting Principles to revenue recognition and matching, pensions, leases, income taxes, accounting changes, interim financial statements, and segmental reporting. Students develop an in-depth knowledge of the preparation and the analysis of the cash flow statement.

ACCY 117. Advanced Accounting. 3 Units

Prerequisite(s): ACCY 111 and ACCY 112.

Term Typically Offered: Fall, Spring

Specialized topics in partnership accounting; consolidated statements; foreign currency translation and financial statements.

ACCY 121. Cost Accounting. 3 Units

Term Typically Offered: Fall, Spring

Importance of the allocation of costs; the cost allocation techniques available to accountants; the techniques used by management to maintain and create enterprise value, e.g., CVP analysis; the accountant's responsibility for the management of inventory; and the ethical consideration in internal reporting.

ACCY 122. Advanced Management Accounting. 3 Units

Prerequisite(s): ACCY 121.

Term Typically Offered: Fall, Spring

Accountant's responsibility to provide financial and no financial information to managers; the planning techniques available to accountants; managerial control techniques that enhance the maintenance and improvement of enterprise value, and short-run and long-run analyses.

ACCY 131. Survey of Auditing, Attest, and Assurance Topics. 3 Units

Prerequisite(s): ACCY 111, ACCY 112.

Term Typically Offered: Fall, Spring

Survey of topics in auditing as a control activity in society. Covers a variety of opportunities in the auditing profession including external auditing, internal auditing, compliance auditing, and operational auditing as well as fraud examinations. Topics include evidence and documentation, professional ethics, auditing computer systems, statistical sampling, and internal controls.

ACCY 132. Accountants' Ethical and Professional Responsibilities. 3 Units

Prerequisite(s): ACCY 111, ACCY 112.

Corequisite(s): ACCY 131.

Term Typically Offered: Fall, Spring

This course addresses professional responsibilities for the accounting profession, including the development of ethical standards, ethical reasoning, AICPA and California Codes of Professional Conduct, financial reporting fraud, corporate governance, and other relevant topics.

ACCY 141. Accounting Information Systems Development. 3 Units

Term Typically Offered: Fall, Spring

Design, analysis, and implementation of computer-based accounting information systems. Discussion of flow charting, data security, systems development, program architecture, and management of the implementation process. Development of computer applications and formulation of decision information for managerial uses. Use of the computer in projects.

ACCY 143. Accounting Data Analytics. 3 Units

Prerequisite(s): ACCY 112

Term Typically Offered: Fall, Spring

Examines the changing technological environment in accounting, and the role of data analytics in accounting. This course will help students to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve students' ability to conduct audit analytical procedures in accordance with financial reporting regulatory requirements.

ACCY 161. Government and Nonprofit Accounting.**3 Units****Prerequisite(s):** ACCY 111**Term Typically Offered:** Fall, Spring

Fundamentals of accounting and financial reporting for governmental units and institutions; accounting for various types of funds; accounting aspects of budgetary control.

ACCY 171. Federal Tax Procedures I.**3 Units****Term Typically Offered:** Fall, Spring

Federal taxation concepts are used in effective decision making; a working knowledge of the concepts of gross income, deductions, tax rates, and property transactions as they pertain to C corporations, partnerships, S corporations, and individuals; and proficiency in the application of tax concepts as they pertain to business and individual taxpayers.

ACCY 172. Federal Tax Procedures II.**3 Units****Prerequisite(s):** ACCY 171.**Term Typically Offered:** Fall, Spring

Business entity formation, operation, and termination and business taxation principles and concepts used in effective decision-making. Students develop the ability to understand and apply business tax principles and the critical and analytical skills that are necessary in the study and application of taxation and tax law.

ACCY 190. International Accounting.**3 Units****Prerequisite(s):** ACCY 111, Business Major**Term Typically Offered:** Fall, Spring

Accounting concepts, principles, and methods applicable to multinational transactions and global corporations. Contents include the translation of financial statements, comparative accounting systems, financial reporting, currency risk management, international accounting standards and organizations, taxation problems, and the managerial aspects of multinational transactions.

ACCY 194. Cooperative Education Experience in Accountancy.**6 - 12 Units****Prerequisite(s):** Minimum overall GPA of 2.75; instructor permission.**Term Typically Offered:** Fall, Spring

In-depth supervised work experience in accounting for the purpose of exposing the student to comprehensive accountancy experience in business, governmental, or service agencies.

Note: Open to upper division students, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

Credit/No Credit

ACCY 195. Internship in Accountancy.**3 Units**

Prerequisite(s): Completion of 15 units of upper division business courses at Sacramento State; minimum overall GPA of 2.75; instructor permission.

Term Typically Offered: Fall, Spring

Supervised work experience in accountancy for the purpose of increasing student understanding of the nature and scope of the operations of business, governmental, or service agencies. Supervision is provided by the faculty and the cooperating agencies.

Note: Open to declared business administration upper division majors only, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

Credit/No Credit

ACCY 196B. Exper Offer Accountancy.**3 Units****Prerequisite(s):** AIS 141**Corequisite(s):** ACCY 131**Term Typically Offered:** Fall, Spring

A course in Accounting and Audit Analytics examines the changing technological environment in accounting and the role of data analytics in accounting. This course will help students to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve student's ability to conduct audit analytical procedures, in accordance with financial reporting regulatory requirements.

ACCY 199. Special Problems in Accountancy.**1 - 3 Units****Prerequisite(s):** Senior status or instructor permission.**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Note: Open to declared business administration majors only.

Credit/No Credit


ACCY 220. Accountancy Teaching Experience.**3 - 6 Units****Term Typically Offered:** Fall, Spring

Supervised experience of teaching lower division accountancy courses. Students will teach one section of ACCY 1 or 2 for each three units of credit. They may teach no more than two classes (6 units of credit) during any semester and be under direct supervision of an appropriate coordinator. To be eligible, students must register for nine units in addition to ACCY 220 and must have approval of the Department Chair. May not be used to satisfy any requirements in the CBA graduate programs. No student may earn more than twelve (12) units cumulative.

Credit/No Credit

ACCY 240. Integrated Accounting Concepts.**3 Units****Term Typically Offered:** Fall, Spring

Designed for students who enter the Master of Science Accountancy program without a Bachelor of Science in Accountancy or students who need to refresh their basic skills and understanding in record keeping, financial statement preparation and analysis, ethics in the practice of accounting, and internal controls through the use of comprehensive case study/practice set. Delivered via independent project work rather than lecture.

ACCY 250. Financial Reporting I. Term Typically Offered: Fall, Spring	3 Units	ACCY 264. Taxation of Business Entities. Term Typically Offered: Fall, Spring	3 Units
Corporate financial reporting to external users in accordance with US Generally Accepted Accounting Principles (GAAP), including financial information about a company's economic resources, obligations, owners' equity, income, cash flow, and use of information to evaluate a company's return on investment, risk, financial flexibility, liquidity, and operational capability.		Covers the topics for corporate tax, partnership tax, estate and gift tax, and tax planning. Corporate tax includes taxation of transactions between corporations and their shareholders, transfers to corporations, dividends and non-liquidating distributions, stock redemptions, corporate liquidations, and S corporation. Partnership tax includes operation and liquidation, dissolution, sales, and exchange of partnership interests. Estate and gift tax addresses the types of transfers for federal gift tax.	
ACCY 251. Foundations of International Accounting. Prerequisite(s): ACCY 250 or equivalent. Term Typically Offered: Fall, Spring	3 Units	ACCY 265. Advanced Accounting Information Systems Analysis and Controls. Term Typically Offered: Fall, Spring	3 Units
The role of culture in accounting; comparative international financial and managerial accounting fundamentals; international financial statement analysis; international accounting standards and U.S. GAAP convergence; international business combinations; foreign exchange; international auditing; international taxation; and international capital flows.		Emphasis on the role of computer and information technology in the development, analysis, and operation of accounting information systems; may include advanced coverage of accounting transaction cycles, accounting systems planning and analysis, accounting system design, accounting systems implementation and operation, the accounting system internal control structure, data modeling and database design in accounting, computer fraud and security, and auditing of computer-based information systems.	
ACCY 260. Financial Reporting II. Prerequisite(s): ACCY 250. Term Typically Offered: Fall, Spring	3 Units	ACCY 266. Business Environment and Concepts. Term Typically Offered: Fall, Spring	3 Units
In-depth study of technical financial accounting issues including accounting for pensions and leases, income tax, accounting changes, consolidated financial statements, and foreign currency.		Designed to provide understanding of knowledge and skills necessary for the general business environment and business operation. In addition, students are required to apply that knowledge in performing professional responsibilities. Topics include corporate governance, business cycles, global economic markets, business strategy, effect of financial management policies on accounting transactions, economic substance of transactions and their accounting implications, and budgeting/forecasting techniques.	
ACCY 261. Cost Analysis and Control.  Term Typically Offered: Fall, Summer	3 Units	ACCY 269. Taxation of Individuals. Term Typically Offered: Fall, Spring	3 Units
Fundamentals of cost accounting concepts and practice relating to cost accumulation, control, and analysis for managerial planning and decision making. Specific topics generally include product costing, standards, cost allocation, estimation, budgeting, transfer pricing, and performance evaluation. Emphasis is on current issues.		Covers the required topics for tax form preparation for reporting individual incomes. Examines fundamental concepts in tax law and the underlying reasons for income identification, exemption, and deduction.	
ACCY 262. Auditing. Term Typically Offered: Fall, Spring	3 Units	ACCY 270. Tax Research and Procedure. Prerequisite(s): ACCY 172 or ACCY 269. Term Typically Offered: Fall, Spring	3 Units
Study auditing as a control activity in society. It covers a variety of opportunities in the auditing profession including external auditing, internal auditing, compliance auditing, and operational auditing as well as fraud examinations. Topics include evidence and documentation, auditing computer systems, and internal controls.		Tax reporting and collection procedure; administrative and judicial procedures governing tax controversies; the rights and obligations of the taxpayer. Intensive training in performing and communicating tax research. Includes use of current database programs. Lecture basis, followed by "hands-on" application of research methods.	
ACCY 263. Governmental and Non-Profit Accounting. Term Typically Offered: Fall, Spring	3 Units	ACCY 271. Tax Accounting Periods and Methods. Prerequisite(s): ACCY 172 or ACCY 269. Term Typically Offered: Fall, Spring	3 Units
This course provides an in depth study of accounting and reporting for state and local governmental and non-profit entities. The course emphasizes the governmental reporting environment, the accounting for various types of funds, the accounting aspects of budgetary control, and the preparation of governmental financial information to be included in the Comprehensive Annual Financial Report. This course also emphasizes the key differences between governmental and non-profit organizations, and the financial accounting and reporting for non-profit organizations.		Concepts and principles of the overall cash, accrual and hybrid methods of tax accounting. Applications of specific methods such as: inventory costing and capitalization rules, installment sales, long-term contracts, and original issue discount/time value of money will be examined. Lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a "real-world" context.	

ACCY 272. Taxation of Business Enterprises I - Corporations. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring

Discusses federal tax law as it applies to corporations, including the following topics: special deductions, formation, distributions, and complete liquidations. Incorporates problem sets, case analysis, a corporate tax return project, and a research project to enhance analytical and critical thinking skills and compliance experience.

ACCY 273. Taxation of Business Enterprises II - Partnerships. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring

Discusses general concepts, acquisitions and basis of partnerships interests, operations, transfers of partnership interests, and distributions. Incorporates problem sets, a partnership tax return project, and research projects to enhance analytical and critical thinking skills and compliance experience and to develop students' technical proficiency in the application of partnership concepts.

ACCY 274. Estate, Gift and Trust Taxation. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring

Taxation of decedent's estate and lifetime gifts; valuation of property subject to estate and gift taxes; income taxation of estates and trusts; estate planning. Uses a lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a "real-world" context.

ACCY 275. International Wealth and Asset Management. 3 Units
Term Typically Offered: Fall, Spring

Importance of global asset protection and wealth management; domestic Statutory and case law authorities of selected European, American and Asian countries as they relate to wealth protection and asset management; bi-lateral international agreements relating to wealth management and asset protection; Multilateral agreement affecting wealth management and asset protection; tax and legal liability minimizing models.

ACCY 276. U.S. Taxation of International Transactions. 3 Units
Prerequisite(s): ACCY 272, Advanced to Candidacy.
Term Typically Offered: Fall, Spring

U.S. tax jurisdiction; U.S. source of income rules and related expense allocation; U.S. taxation of foreign taxpayers; transfer pricing issues; U.S. taxation of the foreign income of U.S. citizens and residents; cross border transactions; foreign currency tax issues; and U.S. bilateral tax agreements. Successful completion will satisfy the culminating experience for the MSBA/Taxation program. Students may select topics for their Master's projects that are outside the discipline topic of the class subject to the approval of the instructor.

ACCY 277. Comparative International Tax Systems. 3 Units
Term Typically Offered: Fall, Spring

The similarities and differences between current global tax systems including jurisdiction and conflict of laws issues; the role of bilateral international tax treaties and other international tax related agreements in business operations; international tax planning for individuals and multinational enterprise including corporations, partnerships and estates and trusts.

ACCY 278. International and Multi-State Taxation. 3 Units
Term Typically Offered: Fall, Spring

Focuses on the taxation of cross-border transactions which encompasses discussion of the laws, rules, and regulations that affect transactions that cross both state and national borders. It covers various issues such as income sourcing and jurisdiction to tax. This course generally discusses these issues from the perspective of a U.S. person, but emphasizes and illustrates the general applicability of these rules for the tax regimes as established by other countries and states.

ACCY 280. Management Control Systems. 3 Units
Term Typically Offered: Fall, Spring

Development of the concepts and practice of management control systems. How alternative accounting-based planning, performance motivation and evaluation, and control systems fit and are used in varying strategic, management, and operative environments. How systems focus and motivate managers' decision behavior. How systems fit and are used in varying decision, competitive, and organization settings. Emphasis is on cases.

ACCY 295. Internship in Accountancy. 3 Units
Prerequisite(s): Classified graduate status; minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's accounting operations. Supervision is provided by the faculty and the cooperating agencies. Open to MS in Accountancy students. Petitions are obtained from Tahoe Hall 1035.
 Credit/No Credit

ACCY 296. Experimental Offerings in Accountancy. 3 Units
Term Typically Offered: Fall, Spring

When a sufficient number of qualified students apply, a faculty member may conduct a seminar on a designated advanced topic in accountancy.

ACCY 299. Special Problems in Accountancy. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval from the Department Chair of Accountancy. Petitions to be obtained from the CBA Graduate Programs Office, Tahoe Hall 1037.
 Credit/No Credit

ACCY 500A. Thesis. 1 - 3 Units
Prerequisite(s): Advanced to candidacy; completion of MGMT 210 is required for the MBA only.
Term Typically Offered: Fall, Spring

Completion of a thesis approved for the Master's degree.

ACCY 500B. Project. 1 - 3 Units
Prerequisite(s): Advanced to candidacy; completion of MGMT 210 is required for the MBA only.
Term Typically Offered: Fall, Spring

Completion of a project approved for the Master's degree.

ACCY 500C. Comprehensive Examination for MS/Accountancy and MSBA/Taxation Degrees. 1 - 3 Units

Prerequisite(s): Advanced to candidacy. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, MGMT 223, MGMT 234, MGMT 280, MIS 221, OBE 252). For comprehensive examination for MS/Accountancy and MSBA/Taxation degrees, student must be in final semester of program.

Term Typically Offered: Fall, Spring

Note: MS Accountancy degree, student must be in final semester of program.

ACCY 501. Culminating Experience Project in Accounting and Ethics. 3 Units

Prerequisite(s): Advancement to Candidacy

Term Typically Offered: Fall, Spring

Each student conducts an individual project to fulfill the culminating experience graduation requirement of the MS in Accountancy program as required in Title V of the CA Educational Code. The course also covers the development of ethical standards, ethical reasoning, AICPA Code of Professional Conduct, accountants' professional responsibilities, financial reporting fraud and responses, corporate governance, and other relevant topics.

Note: May be repeated for credit