Accounting

Overview

The accounting program provides training for entry-level employment in private industry, government accounting or for self-employment as a provider of computer-based bookkeeping and/or tax services. In addition, those individuals already employed in accounting can work toward career advancement by taking additional courses. Generally, employment in this specialization also requires proficiency in computer applications and good communication skills.

Degrees and Certificates Offered

A.A. in Accounting
Accounting Clerk Certificate
Accounting, Advanced Certificate
Accounting, Taxation Certificate
Accounting Certificate

Dean
Joel Powell
Department Chair
Margaret Parilo
Phone
(916) 691-7226
Email
powellj@crc.losrios.edu

Associate Degree

A.A. in Accounting

This program provides training for entry-level employment in private industry, government accounting, or for self-employment as a provider of computer-based bookkeeping and/or tax services. In addition, those individuals already employed in accounting can work toward career advancement by taking additional courses. Generally, employment in this specialization also requires proficiency in computer applications and good communication skills.

Highlights include:
* A traditional course of study in Accounting Fundamentals, Financial Reporting, Managerial Analytical Techniques, State and Federal Income Taxation, Cost Accounting, and Auditing
* State-of-the-art software and equipment to provide computerized accounting training
* Internships, work experience with local employers for college units, job shadowing, guest speakers from the accounting industry, field trips to accounting offices
* A lab with tutorial assistance

Note to Transfer Students:
If you are interested in transferring to a four-year college or university to pursue a bachelor's degree in this major, it is critical that you meet with a CRC counselor to select and plan the courses for your major. Schools vary widely in terms of the required preparation. The courses that CRC requires for an Associate's degree in this major may be different from the requirements needed for the Bachelor's degree.

Catalog Date: January 1, 2022

Degree Requirements

<table>
<thead>
<tr>
<th>COURSE CODE</th>
<th>COURSE TITLE</th>
<th>UNITS</th>
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<tbody>
<tr>
<td>BUSINESS CORE:</td>
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<td></td>
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<tr>
<td>ACCT 301</td>
<td>Financial Accounting</td>
<td>4</td>
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<tr>
<td>ACCT 311</td>
<td>Managerial Accounting</td>
<td>4</td>
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<tr>
<td>ACCT 341</td>
<td>Computerized Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BUS 340</td>
<td>Business Law (3)</td>
<td>3</td>
</tr>
<tr>
<td>or BUS 345</td>
<td>Law and Society (3)</td>
<td></td>
</tr>
<tr>
<td>ACCT 103</td>
<td>Intermediate Accounting - Part I</td>
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</tr>
<tr>
<td>ACCT 104</td>
<td>Intermediate Accounting - Part II</td>
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</tbody>
</table>
### Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **SYNTHESIZE GENERAL ACCOUNTING THEORY AND PRACTICE INTO FINANCIAL RECORDS** This includes the ability to: A. Demonstrate a firm understanding and working knowledge of basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements. B. Compute, classify, record, and verify numerical data, both manually and with computing equipment, in order to develop and maintain financial records.

- **ANALYZE BUSINESS INFORMATION AND INFERENCE THE RESOLUTION OF KEY ISSUES (ANALYTICAL SKILLS)** This includes the ability to: A. Demonstrate intelligent interpretation and use of financial statements in managing and analyzing business operations. B. Demonstrate the ability to identify key issues, research relevant data, and think critically, and analytically about the possible solutions for the financial problem encountered.

- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to: A. Create accurate, professional, and appropriate accounting documents and reports for the business entity served. B. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals. C. Work effectively, individually and as a member of a group.

- **INTEGRATE TECHNOLOGY INTO THE DEVELOPMENT OF ACCOUNTING INFORMATION (TECHNOLOGY SKILLS)** This includes the ability to: A. Demonstrate effective use of all technology applicable to the accounting field. B. Demonstrate proficiency in the use of accounting software, spreadsheets, and databases applicable to accounting practice and procedures.

- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to: A. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions. B. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.

- **EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS)** This includes the ability to: A. Practice high ethical standards in all contacts with employers, clients, co-workers, and general public. B. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.

- **SUPPORT ACTIONS THAT IMPROVE THE ABILITY TO INTERACT EFFECTIVELY IN DIVERSE ENVIRONMENTS AND WITH DIVERSE PERSONS. (DIVERSITY)** This includes the ability to demonstrate the ability to relate and interact effectively in teams consisting of individuals with differing interest, gender, backgrounds, and professions.

### Career Information

Account Clerk; Accounting Technician; Accountant Trainee; Auditor; Bank Employee/Examiner; Certified Public Accountant; Cost Accountant; Insurance Employment; Revenue Agent (FTB/IRS); Tax Preparer; Bookkeeper for: Accounts Receivable, Accounts Payable, General Ledger, Full-Charge Bookkeeper Some career options may require more than two years of college study.

### Certificates of Achievement

#### Accounting Clerk Certificate

This Certificate is designed to provide the skills necessary for clerical level positions within an Accounting environment. These positions support Accounting professionals and paraprofessional positions.

**Catalog Date:** January 1, 2022

#### Certificate Requirements

<table>
<thead>
<tr>
<th>COURSE CODE</th>
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<tbody>
<tr>
<td>ACCT 101</td>
<td>Fundamentals of College Accounting (3)</td>
<td>3 - 4</td>
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<tr>
<td>or ACCT 301</td>
<td>Financial Accounting (4)</td>
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<tr>
<td>ACCT 341</td>
<td>Computerized Accounting</td>
<td>3</td>
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<td>ACCT 121</td>
<td>Payroll Accounting</td>
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<tr>
<td>CISA 315</td>
<td>Introduction to Electronic Spreadsheets</td>
<td>2</td>
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<tr>
<td>CISA 305</td>
<td>Beginning Word Processing</td>
<td>2</td>
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<tr>
<td>BUS 310</td>
<td>Business Communications (3)</td>
<td>3</td>
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<tr>
<td>or ENWR 301</td>
<td>College Composition and Literature (3)</td>
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</table>

A minimum of 5 units from the following:
### Accounting, Advanced Certificate

This program is designed for a student who wishes to develop advanced levels of Accounting skills but not earn a degree. These requirements match the major requirements of the Accounting Degree but do not include General Education.

**Catalog Date:** January 1, 2022

### Certificate Requirements

<table>
<thead>
<tr>
<th>COURSE CODE</th>
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<td>ACCT 301</td>
<td>Financial Accounting</td>
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<td>ACCT 311</td>
<td>Managerial Accounting</td>
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<tr>
<td>ACCT 341</td>
<td>Computerized Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BUS 340</td>
<td>Business Law (3)</td>
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</tr>
<tr>
<td>or BUS 345</td>
<td>Law and Society (3)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 103</td>
<td>Intermediate Accounting - Part I</td>
<td>4</td>
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<tr>
<td>ACCT 104</td>
<td>Intermediate Accounting - Part II</td>
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</tr>
<tr>
<td>ACCT 111</td>
<td>Cost Accounting</td>
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**A minimum of 4 units from the following:**

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<tbody>
<tr>
<td>CISA 315</td>
<td>Introduction to Electronic Spreadsheets (2)</td>
<td>2</td>
</tr>
<tr>
<td>CISA 316</td>
<td>Intermediate Electronic Spreadsheets (2)</td>
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</tr>
<tr>
<td>CISA 320</td>
<td>Introduction to Database Management (1)</td>
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**A minimum of 7 units from the following:**

<table>
<thead>
<tr>
<th>COURSE CODE</th>
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<tbody>
<tr>
<td>ACCT 107</td>
<td>Auditing (3)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 121</td>
<td>Payroll Accounting (3)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 125</td>
<td>Federal and State Individual Taxation (4)</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 128</td>
<td>Taxation of Corporations, Partnerships, Estates, and Trusts (4)</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 153</td>
<td>Governmental Accounting (3)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 498</td>
<td>Work Experience in Accounting (0.5 - 4)</td>
<td>0.5 - 4</td>
</tr>
<tr>
<td>CISA 321</td>
<td>Intermediate Database Management (1)</td>
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</tr>
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</table>

**Total Units:** 36

### Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **SYNTHESIZE GENERAL ACCOUNTING THEORY AND PRACTICE INTO FINANCIAL RECORDS** This includes the ability to: A. Demonstrate a firm understanding and working knowledge of basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements. B. Compute, classify, record, and verify numerical date, both manually and with computing equipment, in order to develop and maintain financial records.

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ACCOUNTING (ACCT) COURSES

- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to: A. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions. B. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.

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- **SUPPORT ACTIONS THAT IMPROVE THE ABILITY TO INTERACT EFFECTIVELY IN DIVERSE ENVIRONMENTS AND WITH DIVERSE PERSONS. (DIVERSITY)** This includes the ability to: A. Demonstrate the ability to relate and interact effectively in teams consisting of individuals with differing interest, gender, backgrounds, and professions.

### Accounting, Taxation Certificate

This certificate acknowledges student achievement and proficiency in preparing and reviewing the income tax returns of individuals and business entities together with an understanding of necessary federal and state tax administration compliance requirements that are necessary in the policies of the Internal Revenue Service and the Franchise Tax Board.

**Catalog Date**: January 1, 2022

#### Certificate Requirements

<table>
<thead>
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<tr>
<td>ACCT 160</td>
<td>Volunteer Income Tax Assistance</td>
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**A minimum of 2 units from the following:**

- ACCT 126
- ACCT 127

Total Units: **22**

#### Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **ANALYZE BUSINESS INFORMATION AND INFERENCE THE RESOLUTION OF KEY ISSUES (ANALYTICAL SKILLS)** This includes the ability to:<br> 1. Demonstrate intelligent interpretation and use of financial statements in managing and analyzing business operations.<br> 2. Demonstrate the ability to identify key issues, research relevant data, and think critically, and analytically about the possible solutions for the financial problem encountered.

- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to:<br> 1. Create accurate, professional, and appropriate accounting documents and reports for the business entity served.<br> 2. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals.<br> 3. Work effectively, individually and as a member of a group.

- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to:<br> 1. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions.<br> 2. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.

- **EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS)** This includes the ability to:<br> 1. Practice high ethical standards in all contacts with employers, clients, co-workers, and the general public.<br> 2. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.

### Accounting Certificate

**Catalog Date**: January 1, 2022

#### Certificate Requirements

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<tr>
<td>ACCT 111</td>
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<td>ACCT 301</td>
<td>Financial Accounting</td>
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<td>ACCT 311</td>
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<tr>
<td>BUS 340</td>
<td>Business Law (3)</td>
<td>3^1</td>
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</table>

Total Units: **20**

^1Business 341 recommended for students intending to enter public accounting professions.

### Accounting (ACCT) Courses
ACCT 101 Fundamentals of College Accounting

This course emphasizes a practical approach to the use of accounts, journals, ledgers, and financial statements. The course is recommended for students who intend to seek employment in a small service or merchandising business and is an excellent preparation course for further study in accounting and business.

ACCT 103 Intermediate Accounting - Part I

This course provides a continuing study of the measurement and reporting of the results of operations and the financial condition of profit-directed business entities. Special emphasis will be given to the valuation of assets using both the Financial Accounting Standards (FASB) and International Financial Reporting Standards (IFRS) as authority. This course is not intended for transfer to a four-year college.

ACCT 104 Intermediate Accounting - Part II

This course is a continuing study of the measurement and reporting of the results of operations and the financial position of business entities. An emphasis is placed on accounting for investments, stockholder's equity, long-term liabilities, leases and income taxes. This course is not intended for transfer to a four-year college.

ACCT 107 Auditing

The course focuses on procedures and practices used in the verification of financial statement balances and accounting records. External auditing functions are emphasized. The types of audits and auditing occupations, as well as the legal liabilities of the auditor are discussed.

ACCT 111 Cost Accounting

This course is an introduction to cost accounting methods, including job order, process and standard cost systems. Special attention will be given to management uses of cost accounting. This course is not intended for transfer to a four-year college.

ACCT 121 Payroll Accounting

This is a study of payroll and personnel records, procedures and regulations. The course will include a study of the various California and Federal laws pertaining to the computation of earnings and withholdings. Payroll tax payment requirements and preparation of the employer's California and Federal payroll tax reports will be included. A comprehensive simulation project will be completed as part of the course. The project will include one quarterly payroll reporting cycle.

ACCT 125 Federal and State Individual Taxation

This course is a study of basic Federal and State Income Tax regulations with an emphasis on the skills necessary for the preparation of individual income tax returns. Included are filing requirements, determination of taxable income, allowable deductions, tax computation, tax credits, other taxes, payment methods, and audit procedures.
This course is a California Tax Education Council (CTEC) qualifying education course, and is offered to members of the community to enable them to become registered tax return preparers (CRTP) in the state of California.

**ACCT 128 Taxation of Corporations, Partnerships, Estates, and Trusts**

- **Units:** 4
- **Hours:** 72 hours LEC
- **Prerequisite:** ACCT 125 with a grade of “C” or better
- **Catalog Date:** January 1, 2022

This course provides a continuing study of federal and state income tax compliance with an emphasis on the taxation of business entities including corporations, partnerships, limited liability companies, 5 corporations, estates and fiduciary trusts. Included is coverage of related party transactions, filing requirements, differences in book and taxable income, tax computation, available credits, tax elections, and working with the Internal Revenue Service on tax administration matters. This course is designed for persons seeking civil service advancement, those who are currently or will be involved with company accounting operations, and persons engaged in tax preparation. It is recommended for accounting majors.

**ACCT 153 Governmental Accounting**

- **Units:** 3
- **Hours:** 54 hours LEC
- **Prerequisite:** ACCT 301 with a grade of “C” or better
- **Catalog Date:** January 1, 2022

This course covers accounting and financial reporting for governmental units and institutions with emphasis on the principles of fund accounting and the comprehensive annual financial report as prescribed by the Governmental Accounting Standards Board. Additional topics include governmental budgeting and budgetary controls.

**ACCT 160 Volunteer Income Tax Assistance**

- **Units:** 2
- **Hours:** 24 hours LEC; 36 hours LAB
- **Prerequisite:** None.
- **Advisory:** ACCT 125
- **Catalog Date:** January 1, 2022

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exam, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet qualifying criteria for the service as set by the IRS.

This course is intended for the volunteer who will assist individual and family taxpayers with basic tax concerns.

**ACCT 161 Volunteer Income Tax Assistance II**

- **Units:** 2
- **Hours:** 24 hours LEC; 36 hours LAB
- **Prerequisite:** ACCT 160 with a grade of “C” or better
- **Catalog Date:** January 1, 2022

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exams, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet the qualifying criteria for the service as set by the IRS.

This course covers the Advanced level which is intended for the volunteer who will assist individual and family taxpayers with more complex tax concerns.

**ACCT 162 Volunteer Income Tax Assistance III**

- **Units:** 2
- **Hours:** 24 hours LEC; 36 hours LAB
- **Prerequisite:** ACCT 161 with a grade of “C” or better
- **Catalog Date:** January 1, 2022

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exams, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet the qualifying criteria for the service as set by the IRS.

This course covers tax law that pertains to military tax situations and situations involving rental properties and moving expenses. This level prepares the student to assist taxpayers not only across the full VITA spectrum but adds the additional assistance to military personnel and those taxpayers that own a rental property.

**ACCT 295 Independent Studies in Accounting**

- **Units:** 1 - 3
- **Hours:** 54 - 162 hours LAB
- **Prerequisite:** None.
- **Catalog Date:** January 1, 2022

An independent studies project involves an individual student or small group of students in study, research, or activities beyond the scope of regularly offered courses. See the current catalog section of “Special Studies” for full details of Independent Studies.
ACCT 299 Experimental Offering in Accounting

This is the experimental courses description.

ACCT 301 Financial Accounting

This is the study of accounting as an information system. Emphasis is given to understanding the nature and purpose of accounting and its function in business. The principles and concepts underlying transaction analysis and recording; financial statement preparation, disclosures, and analysis; and ethical issues are addressed. The course includes units on inventories, internal control, cash and cash flows, receivables, fixed and intangible assets, current and long-term liabilities, stockholders' equity, income tax, and investments.

ACCT 311 Managerial Accounting

This course is the study of the use and reporting of accounting data for managerial planning, cost control, and decision making purposes. The course includes broad coverage of concepts, classifications, and behaviors of costs. Topics include cost systems, the analysis and use of cost information, cost-volume-profit analysis, contribution margin, profit planning, standard costs, relevant costs, capital budgeting, and statement analysis.

ACCT 341 Computerized Accounting

This is a course using the computer to prepare financial statements and other accounting reports used in business. This course emphasizes the areas of study: general ledger, accounts payable, accounts receivable, banking, bank reconciliations, depreciation, fixed assets, inventory, job order and payroll. This course provides practical experience using contemporary computerized accounting software. Consult the class schedule for specific software.

ACCT 495 Independent Studies in Accounting

An independent studies project involves an individual student or small group of students in study, research, or activities beyond the scope of regularly offered courses. See the current catalog section of "Special Studies" for full details of Independent Studies.

ACCT 498 Work Experience in Accounting

This course provides students with opportunities to develop marketable skills in preparation for employment in their major field of study or advancement within their career. It is designed for students interested in work experience and/or internships in transfer level degree occupational programs. Course content includes understanding the application of education to the workforce; completion of required forms which document the student's progress and hours spent at the work site; and developing workplace skills and competencies. Appropriate level learning objectives are established by the student and the employer. During the semester, the student is required to participate in a weekly orientation and 37.5 hours of related paid work experience, or 30 hours of unpaid work experience for 0.5 unit. An additional 37.5 or 30 hours of related work experience is required for each additional 0.5 units. Students may take up to 16 units total across all Work Experience course offerings. This course may be taken up to four times when there are new or expanded learning objectives. Only one Work Experience course may be taken per semester.
ACCT 499 Experimental Offering in Accounting

Units: 0.5 - 4
Prerequisite: None.
Catalog Date: January 1, 2022

This is the experimental courses description.