

## ACCOUNTANCY

### 129. Accounting for Management and Taxation (3)

Not open to students with credit in Acct. 120A, 132, and 144A-B; not open for credit toward major in accounting. Prerequisite: Acct. 1A-B, or Acct. 4A-B. Analysis and interpretation of financial statements. Use of accounting data by management for planning and control. Basic concepts of federal income taxes. Tax planning. (Former Acct 128)

### 132. Cost Accounting (3)

Prerequisite: Acct 1A-B or 4A-B; Math 71 and 72 or DS 71-72 recommended. Industrial cost accounting; general principles of job-order, process and standard cost systems; special problems; use of linear programming and computer.

### 144A-B. Tax Accounting and Planning (3-3)

(A) Effect of federal and California income tax laws on individual tax returns and tax planning. (B) Prerequisite: Acct 120A-B. Effect of federal and California income tax laws on partnerships, corporation, estates and trusts; social security taxes, estate and gift taxes; business income tax planning.

### 162. Auditing (3)

Prerequisite: Acct 120A-B. Objectives and techniques in verification of business financial statements; duties, responsibilities, and professional ethics of the auditor; auditor's reports; analysis of internal controls; audits of computerized systems.

### 167. Advanced Accounting Problems (3)

Prerequisite: Acct 120B. Partnership, corporation, governmental and institutional accounting. **267**

### 190. Independent Study (1-3; max see reference)

See *Academic Placement—Independent Study*.

### 198. Supervised Work Experience (1)

Open only to business majors. Prerequisite: permission of instructor. Workstudy: Learning through on-the-job experience in a business. Written reports.

### 199. Internship (2-6; max total 6)

Open only to business majors. Prerequisite: permission of instructor. Workstudy: Student holds responsible position in business or government agency and reports on firm's operations and suggested improvements.

**200 series.** Graduate courses are listed under *Business*.