

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*.