

**120A-B. Intermediate Accounting (3-3)**

Prerequisite: for 120A, Acct 1A-B or 4A-B; for 120B, 120A, Math 71 and 72 or Q M 21A-B recommended. Preparation and analysis of balance sheet and income statements; partnership and corporation accounts; basic accounting theory; theory of current and fixed assets, investments, liabilities, funds, reserves, and accounting ethics.

**128. Managerial Accounting (3)**

Not open to students with credit in Acct 4B, 120A or 132; not applicable for credit toward major in accounting. Prerequisite: Acct 1A-B. Uses of accounting data as an aid in business management; nature of accounting data, uses and limitations; relationships to quantitative methods and computer technology.

**132. Cost Accounting (3)**

Prerequisite: Acct 1A-B or 4A-B; Math 71 and 72 or Q M 21A-B 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 (120B may be taken concurrently). 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.

**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. Work Experience: 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. 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*.

**QUANTITATIVE METHODS (Q M)**

**21A-B. Quantitative Analysis (3-3)**

(A) Prerequisite: two years high school algebra, one year high school geometry. Applications of finite mathematics and discrete probability models in the quantitative formulation and solution of problems of modern management. (B) Prerequisite: Q M 21A. Applications of selected tools of mathematical analysis and continuous probability models in the quantitative formulation and solution of problems of modern management.

**60. Computer Concepts (3)**

Introduction to computer hardware and software systems, and to several basic computer languages. Discussion of the social impact of computers and automation.

**63. Automation and Computer Language—FORTRAN (3)**

Prerequisite: Q M 60 or permission of instructor. Programming in FORTRAN, cards, disk, and tape.