

# **California 2025-2026 Undergraduate and Graduate Catalog State University, Long Beach**

## **Courses**

[Contract All Courses](#) |

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### **Accountancy**

#### **ACCT 201 - Elementary Financial Accounting**

(3 units)

Introduction to financial accounting practice. For business majors.

Laboratory and / or class computer applications required.

#### **ACCT 202 - Managerial Accounting**

(3 units)

Prerequisite: [ACCT 201](#)

with a "C" or better and Pre-Business and Business majors only.

The use and reporting of accounting data for managerial planning, cost control, and decision making purposes. Includes broad coverage of concepts, classifications, and behaviors of costs.

Letter grade only (A-F). Not open for credit to students with credit in ACCT 310.

#### **ACCT 300A - Intermediate Accounting**

(4 units)

Prerequisites: [ACCT 201](#)

with a grade of "C" or better. Accounting and Pre-Accounting majors only. Exclude freshmen.

Corequisite: [ACCT 202](#)

Accounting theory including recording, valuation, and statement presentation of assets, liabilities, capital, and earnings. Funds statements, financial analysis, compound interest theory, and applications. Laboratory and / or class computer applications required.

Letter grade only (A-F).

## **ACCT 300B - Intermediate Accounting**

(4 units)

Prerequisites: [ACCT 300A](#)

with a grade of "C" or better. Accounting majors only. Exclude Freshmen.

Accounting theory including recording, valuation, and statement presentation of assets, liabilities, capital, and earnings. Funds statements, financial analysis, compound interest theory, and applications.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 320 - Cost Accounting**

(4 units)

Prerequisite: [ACCT 201](#)

and [ACCT 202](#)

with a grade of "C" or better. Accounting and Pre-Accounting majors only. Freshmen excluded.

Theory and practice of cost accounting. Managerial use of cost accounting data for planning, controlling and decision making. Emphasis on cost accumulation and management information systems.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 351 - Federal Tax Law**

(4 units)

Prerequisite: [ACCT 201](#)

with a grade of "C" or better. Accounting majors only. Exclude freshman.

Federal income taxation of partnerships, corporations, and s corporations. Personal and family tax planning and ethics.

Letter grade only (A-F). Laboratory and/or class computer applications required. Not open for credit to students with credit in ACCT 451.

## **ACCT 352 - Voluntary Income Tax Assistance (VITA)**

(1-4 units)

Prerequisite: [ACCT 351](#)

, consent of instructor. Accounting majors only. Freshmen Excluded.

Federal and State income taxation of individuals. Students will provide free income tax filing for low income, elderly, disabled, and limited English proficient individuals after training and tests.

Letter grade only (A-F). Laboratory and/or class computer applications required. May be repeated to

a maximum of 8 units in different semesters.

## **ACCT 400 - Advanced Accounting**

(4 units)

Prerequisites: [ACCT 300B](#)

with grade of "C" or better

Specialized problems in partnership and corporate accounting. Consolidations, foreign currency transactions, and translations. Fund accounting and selected topics.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 460 - Accountants' Professional Responsibilities and Ethics**

(3 units)

Prerequisites: [ACCT 300B](#)

with a grade of "C" or better, [IS 301](#)

. Instructor Consent. ACCT majors only. Exclude Freshmen.

A case based course that examines different theories of the accountant's professional responsibilities and ethics. Accountants' ethical reasoning is examined along with the legal and regulatory obligations.

Letter grade only (A-F).

## **ACCT 465 - International Accounting**

(3 units)

Prerequisites: [ACCT 201](#)

, [ACCT 202](#)

, [IS 301](#)

. International Business majors only. Exclude freshman.

Contemporary accounting theory and practice from an international perspective. Comparative accounting systems in various countries based on prevailing practice in the United States. Analysis of international accounting and auditing standards.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 470 - Auditing**

(4 units)

Prerequisites: [ACCT 300B](#)

and [ACCT 320](#)

with grades of "C" or better; [IS 301](#)

. Accounting majors only. Exclude Freshmen  
Problems of verification, valuation and presentation of financial information in reports covered by opinion of independent public accountant. Major concepts of operational auditing and relationship to independent audit. Public accountant and internal auditor responsibilities. Rules of professional conduct.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 480 - Accounting Systems and Data Processing**

(4 units)

Prerequisite: [ACCT 300B](#)

and [ACCT 320](#)

with grades of "C" or better; [IS 300](#)

. Accounting majors only. Freshmen excluded.

Familiarization to accounting information systems development process. Analysis, design, development, and implementation of accounting information systems. Automation of accounting information systems studied through use and application of computers.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 493 - Accounting Internships**

(3 units)

Prerequisite: [ACCT 300A](#)

. Overall GPA 3.0+, ACCT GPA 3.0+ and a CBA major, excluding MBA. Exclude Freshmen

Real world accounting experience by working in public accounting or accounting divisions of private industry or governmental agencies. Class seminar analysis and evaluation of academic theory in terms of the real world environment.

Credit/No Credit grading only.

## **ACCT 495 - Selected Topics in Accountancy**

(3 units)

Prerequisite: Consent of department chair. ACCT majors only. Freshmen excluded.

Current topics of interest in Accountancy.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in different semesters.

## **ACCT 497 - Directed Studies in Accountancy**

(1-4 units)

Prerequisite: Consent of department chair.  
Advanced individual projects, study and research in Accountancy.

Letter grade only (A-F).

## **ACCT 500 - Financial Accounting**

(3 units)

Prerequisite: MBA Standing Required

Objective is to develop skills required to interpret and analyze the information contained in the financial statements, with emphasis on the use of accounting information as an aid to business decisions.

Letter grade only (A-F). Laboratory and/or class computer applications required.

## **ACCT 601 - Corporate Governance and Financial Reporting**

(4 units)

Prerequisite: MSA majors only.

Introduction to corporate governance, SEC and other reporting requirements of complex accounting policies in the US including exposure to financial accounting research relating to earnings quality and the stock market, current scandals and frauds.

Letter grade only (A-F).

## **ACCT 603 - Financial Statement Analysis**

(4 units)

Prerequisite: MSA majors only.

Focuses on the content and analysis of publicly available financial statement data. Students will learn analytical tools to assess a firm's profitability and risk and to value the firm's common stock using valuation models.

Letter grade only (A-F).

## **ACCT 604 - Forensic Accounting**

(2 units)

Prerequisite: MSA majors only.

Introduction to the fundamental forensic accounting skills employed by accountants. Specific topics include professional responsibilities of forensic practitioners, fraud prevention, detection, and

response, business valuation, damage computations, and the accountant as an expert witness.

Letter grade only (A-F).

## **ACCT 605 - Seminar in Accounting Information Systems**

(4 units)

Prerequisite: MSA majors only.

Familiarization with accounting information systems analysis, design, development, and implementation. Studied through use and application of computers.

Letter grade only (A-F).

## **ACCT 610 - Managerial Accounting and Control**

(3 units)

Prerequisite: [ACCT 500](#)

and MBA majors only.

Introduces basic cost concepts of managerial accounting using a quantitative analytical approach. Topics include costing systems, cost-volume-profit analysis, budgeting, cost control, and compensation with focus on management decision-making.

Letter grade only (A-F). Laboratory and / or class computer applications required. Not open for credit to students with credit in ACCT 510.

## **ACCT 611 - Seminar in Auditing and Assurance Services**

(4 units)

Prerequisite: MSA majors only.

Selected conceptual issues in auditing and assurance services. Differences between audit and assurance services. Public accountant responsibilities. Problems and cases on engagement to compile or review financial statements of nonpublic entities under accounting and review services standards.

Letter grade only (A-F).

## **ACCT 612 - Governmental and Non-Profit Accounting & Taxation**

(4 units)

Prerequisite: MSA majors only.

Concepts and problems in the accounting for local, state, and government agencies and for not-for-profit institutions including colleges and hospitals.

Letter grade only (A-F).

## **ACCT 622 - Taxation of Partnerships & S Corporations**

(4 units)

Prerequisite: MSA majors only.

Focuses on the federal income taxation of partnerships, S corporations, and their owners/beneficiaries. Students will learn why so many closely-held businesses and real estate investments are owned by partnerships or LLCs.

Letter grade only (A-F).

## **ACCT 623 - Taxation of C Corporations and Shareholders**

(4 units)

Prerequisite: MSA majors only.

Focuses on the federal income taxation of C corporations and shareholders. It also focuses on reading and interpreting tax laws to determine tax consequences of completed transactions and to formulating tax-planning strategies.

Letter grade only (A-F).

## **ACCT 633 - Accounting Database Systems**

(4 units)

Prerequisite: MSA standing.

Examines the architecture of enterprise information. Semantic and syntactic modeling of enterprise economic phenomena, relational database technology and database design for business systems, business process analysis patterns and implementation compromises.

Letter grade only (A-F).

## **ACCT 695 - Selected Topics in Accountancy**

(3 units)

Prerequisite: [ACCT 500](#)

and MBA majors only.

Current topics of interest in Accountancy.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in different semesters.

## **ACCT 697 - Directed Studies in Accountancy**

(1-4 units)

Prerequisite: [ACCT 500](#)

, consent of department chair.

Advanced individual projects, study and research in Accountancy.

Letter grade only (A-F). May be repeated to a maximum of 4 units in different semesters.

## **ACCT 699 - Accountant's Professional Responsibilities and Ethics**

(4 units)

Prerequisites: [ACCT 611](#)

, [ACCT 622](#)

and MSA majors only.

A case-based capstone course that examines different theories of the accountant's professional responsibilities and ethics. Accountants' ethical reasoning is examined along with the legal and regulatory obligations.

Letter grade only (A-F).

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