

Yavapai COLLEGE

ACCOUNTING 2023-24

Yavapai College offers six **Accounting** programs to facilitate your entry into the accounting profession or become more proficient with your own finances. Our programs are designed to provide you with an expanded knowledge of basic accounting and business principles while emphasizing communication and computer skills. These programs prepare you for successful, productive employment in accounting and related fields as well as preparing you for successful transfer to business and accounting programs at other institutions.

Basic Bookkeeping Certificate Credits

| | |
|---------------------------------|----------|
| ACC 121 Introductory Accounting | 3 |
| ACC 115 Basic Tax Planning | 3 |
| CSA 126 Microsoft Office | 3 |
| Total | 9 |

Advanced Bookkeeping Certificate Credits

| | |
|------------------------------------|-----------|
| ACC 121 Introductory Accounting | 3 |
| ACC 115 Basic Tax Planning | 3 |
| CSA 126 Microsoft Office | 3 |
| ACC 131 Principles of Accounting I | 3 |
| ACC 122 Payroll Accounting | 3 |
| ACC 160 Computer Acct w/QuickBooks | 3 |
| ACC 210 Data Analytics for Acct | 3 |
| Total | 21 |

Basic Tax Certificate Credits

| | |
|------------------------------------|-----------|
| ACC 121 Introductory Accounting | 3 |
| ACC 115 Basic Tax Planning | 3 |
| CSA 126 Microsoft Office | 3 |
| ACC 131 Principles of Accounting I | 3 |
| ACC 117 Advanced Tax | 3 |
| ACC 296 Acct (Tax) Internship | 3 |
| Total | 18 |

Assoc. of Applied Science - Acct Credits

| | |
|--|-----------|
| ACC 121 Introductory Accounting | 3 |
| CSA 126 Microsoft Office | 3 |
| ACC 115 Basic Tax Planning | 3 |
| ACC 131 Principles of Accounting I | 3 |
| ACC 122 Payroll Accounting | 3 |
| ACC 160 Computer Accounting w/QuickBooks | 3 |
| ACC 210 Data Analytics for Accounting | 3 |
| ACC 132 Principles of Accounting II | 3 |
| ACC 233 Intermediate Accounting I | 3 |
| ACC 234 Intermediate Accounting II | 3 |
| ACC 117 Advanced Tax | 3 |
| BSA 131 Intro To Business | 3 |
| Electives-Select 6 credits from the following: | 6 |
| ACC 296 Accounting Internship (3) | |
| BSA 237 Legal Environment of Business (3) | |
| MGT 132 Ethics in Business (3) | |
| ECN 236 Principles of Econ-Micro (3) | |
| MGT 233 Bus Comm (if not taken as Gen Ed) | |
| General Education Studies | 19 |
| Total | 61 |

Accounting Assistant Certificate Credits

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|---------------------------------------|-----------|
| ACC 121 Introductory Accounting | 3 |
| ACC 115 Basic Tax Planning | 3 |
| CSA 126 Microsoft Office | 3 |
| ACC 131 Principles of Accounting I | 3 |
| ACC 122 Payroll Accounting | 3 |
| ACC 160 Computer Acct w/QuickBooks | 3 |
| ACC 210 Data Analytics for Accounting | 3 |
| ACC 132 Principles of Accounting II | 3 |
| ACC 233 Intermediate Accounting I | 3 |
| ACC 234 Intermediate Accounting II | 3 |
| MGT 233 Business Communication | 3 |
| Elective - Choose One: | 3 |
| ACC 296 Accounting Internship (3) | |
| BSA 131 Intro To Business (3) | |
| BSA 237 Legal Env. of Business (3) | |
| MGT 132 Ethics in Business (3) | |
| Total | 36 |

New

B.S. Business - Acct. Concentration Credits

| | |
|--|------------|
| CSA 126 Microsoft Office | 3 |
| ACC 115 Basic Tax Planning | 3 |
| ACC 131 Principles of Accounting I | 3 |
| ACC 210 Data Analytics for Accounting | 3 |
| ACC 132 Principles of Accounting II | 3 |
| BSA 131 Intro To Business | 3 |
| CSA 110 Intro to Computer Info Systems | 3 |
| ECN 232 Bus. Stats or MAT 167 Elem Stats | 3 |
| ECN 236 Principles of Economics—Micro | 3 |
| Electives – Recommended electives include: | =>17 |
| ACC 121 Introductory Accounting (3) | |
| ACC 122 Payroll Accounting (3) | |
| ACC 160 Computer Acct w/QuickBooks (3) | |
| ACC 132 Principles of Accounting I (3) | |
| ACC 233 Intermediate Accounting II (3) | |
| ACC 117 Advanced Tax (3) | |
| BSA 237 Legal Environment of Business (3) | |
| ECN 235 Principles of Econ-Macro (3) | |
| ACC 310 Accounting Information Systems | 3 |
| ACC 320 Cost Accounting | 3 |
| ACC 410 Forensic Accounting and Fraud | 3 |
| ACC 420 Gov't & Nonprofit Accounting | 3 |
| ACC 430 Auditing and Assurance Services | 3 |
| Upper- Division Business Core | 30 |
| General Education Studies | 31 |
| Total | 120 |



2023-24 ACCOUNTING CLASSES

(all offered online; some also offered on campus or hybrid)

ACC 115: BASIC TAX PLANNING (3) Techniques of federal individual, partnership and corporation income tax preparation. Emphasis on tax return preparation, with review of individual income tax law and applications of that law to tax return forms. Prereq: ACC 121 (concurrent enrollment allowed). *Usually offered in the **summer** in addition to **fall/spring**.*

ACC 117: ADVANCED TAX PLANNING AND PREPARATION (3) Advanced study in individual corporate, and partnership taxation. Prerequisite: ACC 115. *Generally offered in the **spring** semester only.*

ACC 121: INTRODUCTORY ACCOUNTING (3). General ledger bookkeeping and preparing financial statements. *Usually offered online in the **summer** in addition to **fall/spring** online and on the Prescott campus.*

ACC 122: PAYROLL ACCOUNTING (3). Payroll functions for a business including timekeeping techniques, payroll accounting records, check writing, preparation of federal and state payroll reports, insurance reports, and retirement plan reports. Manual recordkeeping and report submission as well as computerized payroll will be covered. Prerequisite: ACC 121. *Generally offered in the **spring** semester only.*

ACC 131: PRINCIPLES OF ACCOUNTING I (3). Principles and procedures of accrual accounting applied to preparation and interpretation of general purpose financial statements. *Usually offered online in the **summer** in addition to **fall/spring** online and on the Prescott campus.*

ACC 132: PRINCIPLES OF ACCOUNTING II (3). Fundamentals of managerial accounting with an emphasis on cost accounting, budgeting, and managerial decision-making. Prerequisite: ACC 131. *Generally offered **fall/spring** online and on the Prescott campus.*

ACC 160: COMPUTER ACCOUNTING WITH QUICKBOOKS (3). Use of QuickBooks for general ledger bookkeeping and personal finance. Emphasis on solving advanced accounting simulations. Prerequisite: ACC 121 or ACC 131. *Generally offered **fall/spring** online.*

ACC 233: INTERMEDIATE ACCOUNTING I (3) Financial accounting topics, including generally accepted accounting principles application, as well as rationale and clarification of the reasons for specific accounting principles. Includes analysis and use of balance sheets, cash and receivables, inventories, and temporary and long-term investments. Prerequisite: ACC 131. *Generally offered in the **Fall** semester only.*

ACC 234: INTERMEDIATE ACCOUNTING II (3) Financial accounting topics, including generally accepted accounting principles application, as well as rationale and clarification of the reasons for specific accounting principles. Includes analysis and use of balance sheets, cash and receivables, inventories, and temporary and long-term investments. Prerequisite: ACC 233. *Generally offered in the **Fall** semester only.*

ACC 210: DATA ANALYTICS FOR ACCOUNTING (3) The study of data analytics and its applications in accounting and tax contexts, with an emphasis on data preparation, modeling, analysis and interpretation, and visualization. Prerequisites: ACC 131, CSA 126, *Generally offered in the **Spring** semester only.*

ACC 296: INTERNSHIP (ACCOUNTING) (3) Supervised field experience in public tax preparation (VITA or private) or an individualized accounting placement. S/U grading. *Generally offered in the **Spring** semester only.*

ACC 310: ACCOUNTING INFORMATION SYSTEMS (3) Concepts and terminology of accounting information systems and the use of information technology for decision making in accounting and auditing. Major topic areas include AIS and the firm, business processes, data analytics and emerging technologies, and managing and evaluating AIS. Prerequisite: ACC 131, BSA 131, CSA 110, ECN 232 or MAT 167, ECN 236 and ACC 210. *Generally offered in the **Fall** semester only.*

ACC 320: COST ACCOUNTING (3) The theory and practice of cost accounting with emphasis on its use for planning and control. This course expands on the concepts of budgeting, standards, and profitability analysis introduced in ACC 132. Prerequisites: ACC 131, BSA 131, CSA 110, ECN 232 or MAT 167, ECN 236, ACC 132. Recommended: ACC 234. *Generally offered in the **Spring** semester only.*

ACC 410: FORENSIC ACCOUNTING AND FRAUD EXAMINATION (3) The theory and practice of cost accounting with emphasis on its use for planning and control. This course expands on the concepts of budgeting, standards, and profitability analysis introduced in ACC 132. Prerequisites: ACC 131, BSA 131, CSA 110, ECN 232 or MAT 167, ECN 236, ACC 132. Recommended: ACC 234 and BSA 237. *Generally offered in the **Fall** semester only.*

ACC 420: GOVERNMENTAL AND NONPROFIT ACCOUNTING (3) Concepts and techniques of fund accounting and the financial reporting for governmental and not-for-profit entities. Prerequisites: ACC 131, BSA 131, CSA 110, ECN 232 or MAT 167, ECN 236, ACC 115, ACC 132. Recommended: ACC 117, ACC 234. *Generally offered in the **Fall** semester only.*

ACC 430: AUDITING AND ASSURANCE SERVICES (3) Auditing and other assurance services, including professional standards and procedures as applied to external and internal assurance engagements, ethics, and legal liability. Prerequisites: ACC 131, BSA 131, CSA 110, ECN 232 or MAT 167, ECN 236, ACC 132. Recommended: ACC 234. *Generally offered in the **Spring** semester only.*



<https://www.yc.edu/v6/schools/bucs/bsb.html>

<https://www.yc.edu/v6/schools/bucs/accounting.html>

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