Accounting Courses

Personal Financial Planning Courses

Spring 2010

FREE INFORMATION SESSIONS

Accounting Certificate Program: March 3.

Personal Financial Planning Certificate Program: March 9.

www.extension.ucdavis.edu/business

UCDAVIS EXTENSION
BUSINESS AND MANAGEMENT

CONTINUING AND PROFESSIONAL EDUCATION

Accounting Certificate Program

The Accounting Certificate Program provides a working understanding of accounting principles and financial reporting practices. It will help you gain the knowledge to enter the accounting field or develop your financial business management skills.

Key foundational courses offered during other academic quarters:

Ⓡ Principles of Managerial Accounting

Learn what kinds of financial information are needed within an organization, where this information can be obtained, and how managers use this information to plan, control and make decisions.

Ⓡ Intermediate Accounting

Gain a thorough understanding of the theory behind best practices in accounting, and learn to incorporate those theories into your practice. Explore accounting concepts, focusing on the preparation of accounting statements.

CERTIFICATE PROGRAM IN ACCOUNTING • QUARTERLY SCHEDULE OF COURSES

Ⓡ REQUIRED COURSES (16 units)	# Units	F	W	SP	SU
Principles of Financial Accounting	4	■		▲	
Principles of Managerial Accounting	4		■		
Financial Statement Analysis	4	▲		■	
Intermediate Accounting	4		■		
Ⓔ ELECTIVE COURSES (Choose two)	**# Units**	**F**	**W**	**SP**	**SU**
Auditing	4			■	
Accounting for Governmental and Nonprofit Organizations	4		■		
Business Law	3	■			
Individual Income Taxation	4	■			
Taxation of Business Entities	4				■

■ Classroom format ▲ Online format

Schedules are subject to change. Check our website for the latest schedule and course information: www.extension.ucdavis.edu/business or call (800) 752-0881. F=Fall W=Winter SP=Spring SU=Summer

"The *Accounting Certificate Program* provided me with the knowledge and confidence to advance from an accounts payable clerk to full charge bookkeeper. All of the instructors were happy to answer on-the-job questions, and some even offered assistance."

—Mariko Cronin, *Accounting Certificate Program* graduate, August 2008

FREE INFORMATION SESSION

Accounting Certificate Program

Accounting and auditing professions are projected to grow by 18 percent between 2006 and 2016.

The *Accounting Certificate Program* provides you with working knowledge of accounting principles and financial reporting practices, and helps you build a solid foundation to enter the accounting field or further develop the financial business management skills you already have.

Fulfill the educational requirements to become a CPA. If you'd like to advance to a more professional level or are seeking to understand general financial management better, please plan to attend our free information session to learn more about career trends, program content and format, and to meet our instructors and staff members.

RESERVE YOUR SEAT TODAY!

1 meeting.
March 3: Wed., 5:30-7 p.m.
Sacramento: Sutter Square Galleria, 2901 K St.

No Charge. Enroll in section 093OPE100.

Spring Accounting Courses

ONLINE

Ⓡ Principles of Financial Accounting

4 quarter units academic credit, X407.4.

Examine accounting theory, principles and practice. Learn about accrual account concepts, transaction analysis, and recording and processing (journals and ledgers) methods. Gain an in-depth understanding of the preparation and analysis of financial statements (income statements, balance sheets and cash-flow statements); sales and cost of sales; inventory valuation; depreciation of operational assets; accounting for investments; and liability and present value concepts.

Required textbook: *Financial Accounting, 7th ed.*, by Weygandt, Kieso, and Kimmel, ISBN 9780470047715.

DANIEL STASZAK, M.S., CPA, is a partner with Willis & Walsh, CPAs. The firm specializes in accounting, tax planning and business advisory services for clients in a variety of industries. He is also a shareholder in The Independence Group, Inc., a company that handles business sales and acquisitions. He began his public accounting career in 1986 as an auditor and has been a partner with his practice since 1994.

- Enroll now through April 21 and complete by June 28. Passwords issued starting April 14.
- You must provide your email address when enrolling to receive your password. Please set up your email account to receive email from "extensiondlc.net"; otherwise, the email containing your password may not reach your inbox. You will receive your password within two business days of enrolling, but not before the date noted above. From the day you receive your password, you will have until the completion date noted above to complete the course. If you do not receive your password in the time frame noted, please email us at adminsupport@extensiondlc.net.
- Technical requirements: A current email account and access to the Web using an Internet browser.
- $695 ($745 if postmarked after 04/06/2010). Enroll in section 094CAN101.
- Special discounts: Groups.

Ⓡ Financial Statement Analysis

4 quarter units academic credit, X407.10.

Focus on the effective analysis of financial statements and how to integrate accounting concepts and principles into your statements. Examine the analytical tools for assessing a company's performance, the concept of quality of earnings and the approaches to valuation. Topics also include balance sheet analysis, asset and business evaluation issues, income statement analysis, profit margins, return on assets and equity, and cash flow analysis.

Required textbooks: *Understanding and Analyzing Financial Statements: A Project-Based Approach, 5th ed.*, by Karen Schoenebeck, ISBN 978013121985. *Understanding Financial Statements 9th ed.*, by Fraser and Ormiston, ISBN 9780136086246.

Prerequisite: *Principles of Financial Accounting.*

DAVID SCOTT, CPA, is CEO of Scott & Baldwin, CPAs, and treasurer for the Western Electrical Contractors Association. He has nearly a decade of experience consulting, auditing and providing tax services to the construction industry. Scott is also a member of the AICPA, CalCPA, NACVA, CFMA, Bar Association and WECA.

- 12 meetings.
- April 6-June 29: Tues., 5:40-9 p.m. (No meeting June 15.).
- Sacramento: Sutter Square Galleria, 2901 K St.
- Technical requirements: Certain elements of this classroom class will be conducted online. Students must have a computer with access to the Internet and an email account in order to complete this course.
- $695 ($745 if postmarked after 03/23/2010). Enroll in section 094ACC113.
- Special discounts: Groups.

Ⓡ Required course
Ⓔ Elective course

Auditing

4 quarter units academic credit, X456.7.

Examine the audit process in-depth and explore the most recent developments and trends in auditing. Learn how to plan an audit and develop required internal control processes and procedures. Develop analytical procedures as well as tests of transactions and account balances. Find out current best practices for completing an audit and issuing the audit report. Entry-level auditors, accounting students and professionals who need to learn or review auditing objectives and techniques will benefit.

Required textbook: *Principles of Auditing and Assurance Services with ACL Software CD, 17th ed.*, by Whittington and Pany, ISBN 9780077304454.

Prerequisite: *Principles of Financial Accounting.*

MARY KHOSHMASHRAB, M.B.A., CPA, is a member of the American Institute of Certified Public Accountants and the California Society of Certificated Public Accountants. She has more than 12 years of experience in accounting and public auditing, including troubled school districts, cities and counties; special project audits, i.e., "pork projects," of state and federal grant programs; and healthcare and energy audits. Khoshmashrab has also worked for the California Attorney General's Office, where she performed reviews and investigations of corporations.

- 12 meetings.
- April 15-July 1: Thurs., 5:40-9 p.m.
- Sacramento: Sutter Square Galleria, 2901 K St.
- Technical requirements: Certain elements of this classroom class will be conducted online. Students must have a computer with access to the Internet and an email account in order to complete this course.
- $695 ($745 if postmarked after 04/01/2010). Enroll in section 094ACC105.
- Special discounts: Groups.

Fraud Detection and Prevention

8 hours CPE credit.

Discover techniques for helping prevent fraud and the importance of early detection. Learn about the various elements and classifications of fraud, the standards and requirements for performing fraud related audits, and the differences between criminal and civil fraud laws.

Financial fraud costs American businesses more than $660 billion a year. Auditors, managers and accounting staff must understand how to help prevent and detect fraud in order to protect their organizations from the devastating effects of financial theft. Examine different approaches to fraud investigation and fraud detection techniques that will help your organization take a proactive, preventative stance. Review standards and requirements relating to audits. Case studies of fraud identified during a variety of audits provide the backdrop for discussions.

This class is beneficial for public and internal auditors with extensive experience, as well as those new to the audit profession, managers and accounting staff who will gain an understanding of preventive techniques to assist in taking advance measures to prevent and detect fraud from within and from outside their organization.

MARY KHOSHMASHRAB. See bio at left.

- 1 meeting.
- May 26: Wed., 8:30 a.m.-4:30 p.m.
- Sacramento: Sutter Square Galleria, 2901 K St.
- $295. Enroll in section 094ACC120.
- Special discounts: Groups.

Ⓡ Required course
Ⓔ Elective course

Personal Financial Planning Certificate Program

The *Personal Financial Planning Certificate Program* provides you with the knowledge to help people define and attain their financial goals. The current economic turmoil, coupled with an increasing number of professionals approaching retirement, is increasing the need for qualified financial experts. The UC Davis Extension Certificate Program in Personal Financial Planning meets the CERTIFIED FINANCIAL PLANNER™ Board of Standards, Inc., educational requirements to qualify for the CFP® Certification Examination.

Key foundational courses offered during other academic quarters:

Ⓡ Fundamentals of Personal Financial Planning

Examine the financial planning process model and financial planning subject areas. Learn financial modeling techniques and the basics of money psychology and counseling skills.

Ⓡ Income Taxation in Personal Financial Planning

Learn to recognize the many opportunities for successful income tax planning, as well as the occasional dilemmas that arise in personal financial planning.

Ⓡ Investments in Personal Financial Planning

Gain knowledge of security laws and regulations, time value of money, risk analysis, common stock valuation and expected rates of return.

Ⓡ Estate Planning

Learn what all accountants, trust officers, attorneys, life insurance underwriters and financial planners need to know to solve estate planning problems.

Ⓡ Employee Benefits in Personal Financial Planning

Gain an understanding of fiduciary responsibility requirements in connection with retirement plans, as well as how to evaluate taxation of benefits received and alternatives in choosing the appropriate plan.

CERTIFICATE PROGRAM IN PERSONAL FINANCIAL PLANNING • QUARTERLY SCHEDULE OF COURSES

Ⓡ REQUIRED COURSES (24.5 UNITS)	# UNITS	F	W	SP	SU
Principles of Financial Analysis	3.5	■		■	
Fundamentals of Personal Financial Planning	3.5		■		■
Income Taxation in Personal Financial Planning	3.5				■
Investments in Personal Financial Planning	3.5	■			
Risk Management in Personal Financial Planning	3.5			■	
Estate Planning	3.5	■			
Employee Benefits in Personal Financial Planning	3.5		■		
THERE ARE NO ELECTIVES IN THIS PROGRAM.					

■ Classroom format

Schedules are subject to change. Check our website for the latest schedule and course information: www.extension.ucdavis.edu/business or call (800) 752-0881. F=Fall W=Winter SP=Spring SU=Summer

UC Davis Extension does not certify individuals to use the CFP®, CERTIFIED FINANCIAL PLANNER™ or CFP® certification marks. CFP® certification is granted only by the Certified Financial Planner Board of Standards, Inc., to individuals who, in addition to completing an educational requirement such as the CFP® Board-Registered Program, have met its ethics, experience and examination requirements.

➔ FREE INFORMATION SESSION

Personal Financial Planning Certificate Program Information Session

If you're considering a career in financial planning or just want to improve your own personal investment skills, you won't want to miss this free information session for UC Davis Extension's CFP® Board Registered *Personal Financial Planning Certificate Program.*

Please plan to attend and meet with our staff, faculty and industry leaders to discuss and learn about career trends; CFP® examination requirements and process; course sequence, content and focus; and answers to frequently asked questions. This program is registered with the CERTIFIED FINANCIAL PLANNER™ Board of Standards, Inc.

RESERVE YOUR SEAT TODAY!

March 9: Tues., 5:30-7:30 p.m.

Sacramento: Sutter Square Galleria, 2901 K St.

Enroll in section 093OPE300.

Spring Personal Financial Planning Courses

Risk Management in Personal Financial Planning

3.5 quarter units academic credit, X420.7.
35 hours DOI credit.

Gain an understanding of risk management, primarily in the areas of life annuity, health, casualty and liability insurance. Learn how to determine insurance needs, evaluate various insurance plans and evaluate contract selection criteria from a cost/benefit standpoint. Topics include alternative methods of funding insurance premiums, the role of insurance in retirement and estate planning, and the role of property and casualty insurance in the business environment.

Required textbook: *Fundamentals of Risk and Insurance, 10th ed.*, by Vaughan and Vaughan, ISBN 9780470087534.

Prerequisites: *Fundamentals of Personal Financial Planning*, *Principles of Financial Analysis* or *Quantitative Tools for Personal Financial Planning.*

JON LACY has been working in the financial planning field for the past 14 years and is presently a producing agent for Allstate Insurance Company. He has been a partner in an independent financial planning firm, a regional wholesaler for Jackson National Life and a corporate speaker for Financial Finesse.

- 10 meetings.
- April 7-June 9: Wed., 5:30-9 p.m.
- Sacramento: Sutter Square Galleria, 2901 K St.
- Technical requirements: Certain elements of this classroom class will be conducted online. Students must have a computer with access to the Internet and an email account in order to complete this course.
- $720 ($770 if postmarked after 03/25/2010). Enroll in section 094PER476
- Special discounts: Groups. FPA members.

Ⓡ Required course
Ⓔ Elective course

Principles of Financial Analysis

3.5 quarter units academic credit, X420.11.

Whether you are managing your own money or serving clients as a financial adviser, the concepts of cash flow analysis and Time Value of Money (TVM) are the foundations of sound financial decision-making. Learn the fundamentals needed to comprehensively analyze a client's or your own financial situation. Gain the knowledge to apply cash flow analysis and TVM principles to a variety of circumstances by using the HP-12c financial calculator. Develop your ability to evaluate mortgages, choose the most appropriate savings plan, understand annuities, determine bond Yield to Maturity and price, and analyze stock market and real estate investments.

This course is required to complete the *Personal Financial Planning Certificate Program* and replaces *Quantitative Tools of Personal Financial Planning*. An HP 12C calculator is required; however, no prior experience is necessary. You will need to have access to Excel or a compatible spreadsheet.

Required textbooks: *Understanding Your Financial Calculator*, 2009-2010, by Kaplan Financial, ISBN 1419559818. *Wise Investing Made Simple*, by Larry Swedroe, ISBN 9780976657422.

SUSAN SOESBE, CFP®, MBA, EA, has been with Symphony Financial Planning since its inception in 2006. With an MBA in finance and accounting from UC Davis and several years of experience as an analyst for Hewlett Packard, Soesbe's education and experience provide a solid foundation for her work as a financial planner. As an IRS Enrolled Agent, she is also qualified to provide tax planning and preparation to SFP clients.

- 10 meetings.
- April 15-June 17: Thurs., 5:30-9 p.m.
- Sacramento: Sutter Square Galleria, 2901 K St.
- Technical requirements: Certain elements of this classroom class will be conducted online. Students must have a computer with access to the Internet and an email account in order to complete this course.
- $720 ($770 if postmarked after 04/01/2010). Enroll in section 094PER470.
- Special discounts: Groups. FPA members.

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"The UC Davis Personal Financial Planning Certificate Program was an obvious choice for me. I was looking to change careers and going to school one night a week was manageable. I had considered online programs, but UC Davis offered more. Not only were the instructors experienced financial professionals, but so were many of my fellow students. The internship was an outstanding experience, too. Working with a CERTIFIED FINANCIAL PLANNER allowed me to apply classroom concepts to real work situations."

—Elaine Webb, EA

NEED FINANCIAL PLANNING WORK EXPERIENCE?

The Personal Financial Planning Internship gives you practical experience in providing financial planning services to clients. The 90-hour program includes three meetings with the program coordinator and allows you to apply the knowledge gained in the certificate program courses. For more information about starting your internship, please contact us at (530) 757-8895. To start your internship this spring quarter, please call before March 19.

What is an online course?

An online course utilizes the Internet as a means of creating a learning environment outside of the traditional classroom. Lectures and discussions take place on our Online Learning Campus website. You will be able to access your course lectures (text-based) and communicate with your classmates and instructors through the use of a discussion forum (message board). Online courses follow a classroom structure paced at one lesson a week. You can access your course website anytime and from any place you have access to the Internet. In addition, you are also assured that you're getting the same UC-quality education that you receive from any of the regular UC Davis Extension courses.

Frequently Asked Questions and technical requirements:
www.extension.ucdavis.edu/dl
For more information about these courses, please visit our website.
www.extension.ucdavis.edu/business

ENROLL
www.extension.ucdavis.edu/business
ONLINE

GENERAL INFORMATION

DISCOUNTS

Groups: Enroll as a group or team of three or more, and receive a 10 percent discount on each enrollment. Team training allows you to share the learning experience with your co-workers, so concepts and techniques learned are even easier to apply on the job. All registrations must be submitted at the same time and fees paid with one check, credit card or purchase order.

FPA members: Financial Planning Association members are eligible for a 10 percent discount off all construction management courses.

Discounts cannot be combined and are not retroactive. Membership will be verified.

ORDERING TEXTBOOKS

Prior to ordering your textbook, check the website for the latest textbook information as this information can change. You may purchase your book from any vendor you choose. Prices can vary widely so you might want to try using a comparison site like bestbookbuys.com.

ACADEMIC CREDIT

Academic credit for UC Davis Extension courses is awarded in quarter units and represents graded, non-degree work. UC Davis Extension does not offer degrees; however, students may petition for acceptance of their Extension credit toward degree programs.

TAX DEDUCTIBILITY OF EDUCATIONAL EXPENSES

Expenses of education — including registration fees, travel, meals and lodging — may be deductible if they maintain or improve professional skills or meet the express requirement of an individual's employer. Contact a certified public accountant for more information, or visit www.irs.gov/taxtopics.

IF YOUR PLANS CHANGE

Refunds, less a $30 processing fee, will be granted if the request is received seven calendar days before the course begins. At that time, you can also discuss transferring your enrollment to another program or sending a substitute. Requests for withdrawal without a refund must be received before the last meeting of the course. Requests for withdrawals or refunds may be made by phone, fax or in writing. Please include the student's name, course title and course section number. For information about other alternatives, call UC Davis Extension at (800) 752-0881.

ENROLLING IS EASY!

BY MAIL complete this form and send it to the Registration Office, UC Davis Extension, University of California, 1333 Research Park Drive, Davis, CA 95618-4852.

BY PHONE call toll free (800) 752-0881. From Davis or Woodland call 757-8777. Please have your Visa, MasterCard, American Express or Discover account number handy.

BY FAX to (530) 757-8558. If you are enrolling with a company purchase order, please fax a completed enrollment form along with a copy of the purchase order. For security purposes we can no longer accept credit card payments via fax.

IN PERSON at our Registration Office, 8:30 a.m.-4:30 p.m., 1333 Research Park Drive, Davis.

ONLINE at www.extension.ucdavis.edu/business.

1. Yes! Please enroll me in the following courses:

Title ____________ Section number ____________ Fee $________

Title ____________ Section number ____________ Fee $________

❑ NO, I can't enroll at this time, but please send me information about future courses.

2. Customer information:

❑ Mr. ❑ Mrs. ❑ Ms. ____________
Name

Current position/job title ____________ Social Security number* ____________

IMPORTANT: Where would you like to receive mail? ❑ work ❑ home (Please fill in all blanks below.)

Address ____________

City ____________ State ____________ Zip ____________

Employer name ____________

(   ) Daytime telephone ____________ (   ) Evening telephone ____________

Email ____________

If you do not wish to receive occasional email announcements, please check this box ❑.
Please add **info@ucde.ucdavis.edu** to your address book or safe list to ensure that our email messages are delivered properly.

*UC Davis Extension is required by federal law to report your Social Security Number (SSN) and other pertinent information to the Internal Revenue Service pursuant to the reporting requirements imposed by the Taxpayer Relief Act of 1997. UC Davis Extension also will use the SSN you provide to verify your identity. SSN disclosure is mandatory. This notification is provided to you as required by the Federal Privacy Act of 1974.

3. Payment information:

❑ Enclosed is a check payable to UC Regents.
❑ Enclosed is a company purchase order (a complete enrollment form, or all information requested on the enrollment form, must be included with purchase orders).
❑ Please charge Visa/MasterCard/American Express/Discover:

Account number ____________ Expires ____________ Name of cardholder ____________ 094 141

Credit card verification number :__________ The CCV is the last three digits of the number printed on the back of your credit card (for American Express it is the last four digits of the number printed on the front of the card).

4. Important! Key code: ___ ___ ___ ___ ___ ___ ___ ___

For efficient processing of your enrollment, please fill in this code as it appears on your mailing label, whether or not it is addressed to you. If you enroll by phone, please be prepared to provide this code to your customer service representative. Also include it on all purchase orders.

UC Davis Extension
University of California
1333 Research Park Drive
Davis, CA 95618-4852

Key Code
0 9 4 1 4 1 - Z Z

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