

ACCOUNTING CERTIFICATE PROGRAMS

NEW!

Professional Accounting Certificate Program

Prepare to take the CPA exam by gaining a comprehensive understanding of accounting principles at the management level. Acquire thorough knowledge of the principles and practices of accounting and financial reporting by exploring the concepts and theories underlying current best practices. Develop the analytical skills to evaluate accounting and financial reporting methods, and examine auditing processes in-depth so you can develop internal control processes and procedures.

Gain practical knowledge that matters

- Fulfill the core accounting and business educational requirements to take the CPA examination
- Acquire the knowledge for a career in senior level business management
- Prepare for public and private accounting positions

Designed for professionals like you

Those who have or are working toward their college degree and want to fulfill the accounting educational requirements for the California CPA exam benefit from this comprehensive program and study of fundamental and advanced principles of accounting.

For more information about CPA credential requirements and licensing, contact the California State Board of Accountancy at www.dca.ca.gov/cba/

extension.ucdavis.edu/certificates

Accounting Certificate Program

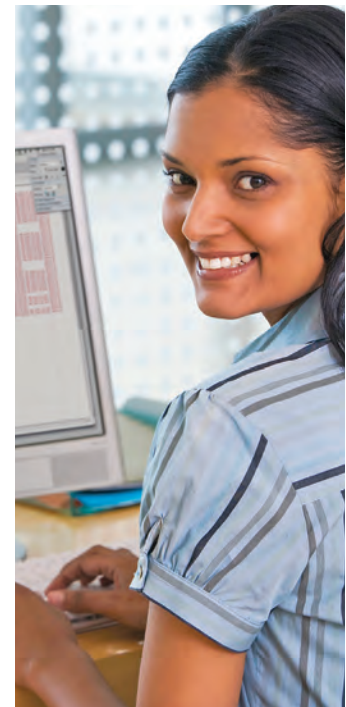
The *Accounting Certificate Program* is for those who want to strengthen basic accounting skills. You will gain a comprehensive understanding of the principles and practices of accounting and financial reporting. Increase your ability as a managerial accountant by acquiring the knowledge to conduct financial analyses. Improve your knowledge of fiscal processes and acquire concrete financial management skills.

Gain practical knowledge that matters

- Learn to prepare, interpret and present financial statements
- Learn accounting principles to develop, manage and expand business

Designed for professionals like you

Bookkeepers and accounting clerks who want to advance to a higher professional level as well as business and franchise owners who want to strengthen their business practices benefit. Accountants and others who want to acquire specific knowledge of accounting best practices acquire the expertise to improve their bottom lines.



Course descriptions
and quarterly schedule
are on the other side.

UC DAVIS
EXTENSION
BUSINESS AND
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CONTINUING AND PROFESSIONAL EDUCATION

NEW!

Professional Accounting Certificate Program and Accounting Certificate Program

Certain elements of the Accounting courses are conducted online. You must have a computer with access to the Internet and an email account in order to complete these courses.

Principles of Financial Accounting

4 quarter units academic credit, X407.4.
40 CPE CEUs.

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.

Principles of Managerial Accounting

4 quarter units academic credit, X407.6.
40 CPE CEUs.

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. Explore the concepts, theory and practice of the cost-control function of management with regard to planning operations, controlling activities and making decisions. Examine cost behavior and forecasting, capital budgeting, activity-based costing and A.B.C. management, costs of quality and productivity improvement programs, cost-volume analysis, tactical decision making and transfer pricing.

Prerequisite: *Principles of Financial Accounting.*

Intermediate Accounting—Part One

4 quarter units academic credit, X456.6.
40 CPE CEUs.

Gain a thorough understanding of the theory behind best practices in accounting and learn to incorporate those theories into practical usage. Focus on the preparation of principal accounting statements, including the recording, valuation and presentation of cash, temporary investments, receivables and inventories. Explore accounting concepts for physical plants and equipment, intangibles, current assets and liabilities, fixed asset accounting and current obligations.

Prerequisite: *Principles of Financial Accounting.*

Intermediate Accounting—Part Two

Continue the studies begun in *Intermediate Accounting—Part One* by exploring additional topics involving financial statement preparation. Gain in-depth knowledge of depreciation and depletion, intangibles, current liabilities and contingencies, long-term debt, stockholder's equity, dilutive securities, earnings per share and investments.

Prerequisite: *Intermediate Accounting—Part One* or consent of instructor.

Auditing

4 quarter units academic credit, X456.7.
40 CPE CEUs.

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 re-view auditing objectives and techniques will benefit.

Prerequisite: *Principles of Financial Accounting.*

Accounting for Governmental and Nonprofit Organizations

4 quarter units academic credit, X407.8.
40 CPE CEUs.

Gain an understanding of the characteristics of governmental and nonprofit accounting with an emphasis on the various fund types and account groups. Review and evaluate the most recently recommended accounting and financial reporting practices for state and local governmental units. Explore both the theoretical and practical aspects of governmental and nonprofit accounting.

Prerequisite: *Principles of Financial Accounting* or an equivalent course.

These courses may be take individually or as part of the certificate programs.

The *Professional Accounting Certificate Program* consists of six required courses (24 units) and 12 units of elective courses. The *Accounting Certificate Program* consists of four required courses (16 units) and two elective courses. Please visit our website for the courses required to complete each of these programs.

Financial Statement Analysis

4 quarter units academic credit, X407.10.
40 CPE CEUs.

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.

Prerequisite: *Principles of Financial Accounting.*

CPA and CMA Exam Preparation

Many of our courses count toward the educational requirements to sit for the CPA and CMA exams. Information about CPA and CMA licensing requirements can be found at the California Board of Accountancy, www.dca.ca.gov/cba, and the Institute of Management Accountants, www.imanet.org.

MBA Preparation

Some of our courses may fulfill prerequisites for MBA programs. Please note that acceptance of transfer credit is always at the discretion of the accepting institution. Contact the schools to which you are applying for information about transfer of credits earned at UC Davis Extension.

extension.ucdavis.edu/certificates

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