

# Applied Accounting Certificate Program: Online

**The Applied Accounting Certificate Program** teaches students the accounting standards and principles needed to carry out the fundamental tasks of the accounting occupation – providing information to clients by preparing, analyzing, and verifying financial documents. This continuing education program is also designed to meet the accounting subjects educational requirements for students preparing to sit for the Uniform Certified Public Accountant Examination (CPA Exam) without seeking an advanced degree.

## PROGRAM BENEFITS:

- Select individual courses or participate in the entire certificate program to satisfy accounting subject educational requirements for CPA Exam
- Acquire a comprehensive set of accounting competencies
- Interpret and create financial statements and reports for use in making business decisions
- Solve complex accounting and business problems in practice

## WHO SHOULD ATTEND:

- College graduates who need additional accounting subject courses to meet educational requirements for CPA exam
- Accounting and Finance Managers
- Budget and Financial Analysts
- Internal Auditors
- Professionals considering the CPA Exam
- Anyone planning to pursue a career in accounting

## FOR MORE INFORMATION:

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1.28M  
JOBS (2018)

11.7%  
PROJECTED GROWTH  
(2018-2028)

\$54k-\$92k  
ANNUAL SALARY  
(25<sup>TH</sup>-75<sup>TH</sup> PERCENTILE)

## CERTIFICATE PROGRAM: ONLINE



10 COURSES



12-24 MONTHS



\$8,875



## REQUIRED COURSES

### Financial Accounting

*ECON\_X420.11 (4.5 units)*

Explores the fundamental concepts of internal and external reporting in accounting. Financial accounting concepts to be surveyed include GAAP and IFRS. An analysis of the components and presentation of financial statements. This course does not count towards an Economics degree.

### Management Accounting

*ECON\_X420.12 (4.5 units)*

Introduction to the role of accounting in making management decisions. Topics covered include planning, costing, budgeting, and analysis of business performance. This course does not count towards an Economics degree.

### Accounting in Business

*ECON\_X420.10 (4.5 units)*

Explores the role of accounting and financial statements in business. Surveys the use and importance of reliable financial statements to third parties. Overview of accounting and its relation to law, finance, economics, and management decision making. This course does not count towards an Economics degree.

### Intermediate Accounting Theory and Practice I

*ECON\_X420.13 (4.5 units)*

An in depth study of GAAP and IFRS principles. Topics include the accounting framework, systems, presentation of financial statements, time value of money, revenue recognition, valuations/estimates and special asset and liability accounting. This course does not count towards an Economics degree.

### Intermediate Accounting Theory and Practice II

*ECON\_X420.14 (4.5 units)*

Continuation of intermediate financial accounting concepts. Content encompasses certain liabilities and items affecting shareholders' equity. Exploration of the use of analytical procedures, ratios, and the Statement of Cash Flows. This course does not count towards an Economics degree.

### Individual Federal Income Taxation

*ECON\_X420.15 (4.5 units)*

An introduction to Federal Income Taxation. Areas of study include the federal tax legislative process, federal tax authoritative sources, tax research, individual income taxation, and taxation of transactions in property. This course does not count towards an Economics degree.

### Corporate Federal Income Taxation

*ECON\_X420.16 (4.5 units)*

Federal income taxation of businesses/entities. Choice of entity and will be discussed. Accounting for income taxes for GAAP/IFRS financial statements will be reviewed. Introduction to federal taxation of corporations, s-corporations, partnerships, trusts and estates. This course does not count towards an Economics degree.

### Auditing

*ECON\_X420.17 (4.5 units)*

Examination of the role of CPAs and auditors in the issuance of Financial Statements to third parties. Standards and practice of audit, assurance, and attestation services will be presented. This course does not count towards an Economics degree.

### Accounting Information Systems

*ECON\_X420.18 (4.5 units)*

Examines the role of Accounting Information Systems and their integration into enterprise/business wide information resource systems. Interaction between accountants and information technology will be addressed. The design, implementation, use, roles, and management of these systems will be discussed. This course does not count towards an Economics degree.

### Advanced Accounting

*ECON\_X420.19 (4.5 units)*

An advanced look into Financial Accounting and Reporting issues. These include consolidations, reorganizations, international financial accounting, special topics in reporting, and government and not for profit financial reporting. This course does not count towards an Economics degree.

## OPTIONAL COURSE

### Ethics in Accounting

*ECON\_X420.20 (4.5 units)*

Introduces ethics and ethical frameworks. Describes virtue, justice and social responsibilities. Analyzes unethical behavior such as greed, corruption, fraud, and earnings management. Reviews professional rules of conducts for accountants, including discreditable acts, confidentiality, independence and conflicts of interest. Examines the duties as a whistle-blower. Explains the duties of the public company auditors under the Sarbanes-Oxley Act, and taxation professionals.

## FOR MORE INFORMATION:

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[ce.uci.edu/accounting](http://ce.uci.edu/accounting)