Finance

Applied Accounting Certificate Program

Meets California Board of Accountancy educational requirements in Accounting Subjects

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University of California, Irvine Extension’s professional certificate and specialized studies programs help you increase or enhance your current skills or prepare for a new career. Courses are highly practical and instructors are qualified leaders in their field. Convenient online courses make it easy to learn on your own time, in your own way. A certificate bearing the UC seal signifies a well-known, uncompromising standard of excellence.

Applied Accounting Certificate Program

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 who are preparing to sit for the Uniform Certified Public Accountant Examination (CPA Exam).

Who Should Attend

This continuing education program is targeted to students not seeking an advanced degree but who want to carry out the fundamental tasks of the accounting occupation as well as those who need to obtain units in accounting coursework to sit for the CPA Exam. Specifically, the following individuals should enroll:

- Accounting and Finance Managers
- Budget and Financial Analysts
- Internal Auditors
- Professionals considering the CPA Exam
- Recent college graduates planning to pursue careers in accounting

Program Requirements

To earn a certificate, students must complete ten (10) required courses (for a total of 45 quarter units) with a grade of "C" or better in each course. Students with a bachelor’s degree that includes coursework in accounting, may petition to waive up to three (3) required courses. All courses taken at UCI must be completed within five (5) years of starting the program.

Program Benefits

- 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

Program Fees

Course fee: $670 per course (textbooks not included)
Candidacy fee: $125
Principles of Accounting  
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.

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.

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.

For class schedule, visit extension.uci.edu/accounting
Advisory Board

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