

ACCOUNTING CERTIFICATE PROGRAMS

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 can satisfy the educational accounting requirements for the California CPA exam by completing this comprehensive program.

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.

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/business





Course descriptions and quarterly schedule are on the other side.





Professional Accounting Certificate Program

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.

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

4 quarter units academic credit, X456.18. 40 CPE CEUs.

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.

Principles of Cost Accounting

4 quarter units academic credit, X407.26. 40 CPE CEUs.

Learn the fundamentals of managerial accounting and discuss how to use accounting/financial data to make better, more profitable business decisions. Examine the role of the managerial accountant in establishing budgets, evaluating the financial impact of day-to-day management decisions, and using budgets as control tools. Topics include basic accounting principles; analysis and interpretation of financial statements; cost-volume profit relationships; how to analyze cost behavior; budgeting and the use of accounting data for business decision-making.

This course benefits accountants working in manufacturing or merchandising industries; those seeking to obtain a better understanding of managerial and cost accounting; those preparing to take the CPA exam; and those interested in becoming a Certified Managerial Accountant.

Prerequisite: Principles of Financial Accounting.

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

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.

Professional Accounting and Accounting Certificate Program

Gain a solid foundation of the principles and practices of accounting and financial reporting and improve your organization's bottom line. By completing 24 units you'll receive an Accounting Certificate, or receive our comprehensive Professional Accounting Certificate by completing 36 units.

REQUIRED COURSES	UNITS
16 required units for both certificates	
Principles of Financial Accounting	4
Intermediate Accounting — Part One	4
Intermediate Accounting — Part Two	4
Principles of Cost Accounting	4
ELECTIVE COURSES	UNITS

20 elective units for Professional Accounting Certificate; 8 elective units for Accounting Certificate

Financial Statement Analysis	4	
Auditing	4	
Accounting for Governmental and Nonprofit Organizations	4	
Forensic Accounting I	4	
Forensic Accounting II	4	
Business Law	3	
Ethics in the Workplace	2	
Individual Income Taxation	4	
extension.ucdavis.edu/ accountingcert		

extension.ucdavis.edu/business

"I was seeking a career change and found the courses in the *Accounting Certificate Program* very challenging, utilizing both theory and practical applications. I was able to complete all of the courses in a year by attending one or two evenings per week. It is a great program for working adults, wishing to advance their knowledge or seek a new career. I have a few additional classes to take to qualify to take the CPA exam, which I would not have considered prior to completing Extension's program."

—Elizabeth Ramsey