

CERTIFICATE PROGRAM IN

Accounting

Professional studies
in the principles and
practices of accounting
and financial reporting



Certificate Program in Accounting

UC Berkeley Extension's Certificate Program in Accounting prepares you to analyze and accurately communicate the financial impact of economic events on an enterprise.

The accounting profession is valued more than ever by business leaders and investors, who recognize the critical need for qualified and well-trained accounting professionals. Moreover, as sophisticated software takes over many basic accounting functions, today's accountants are finding that they must position themselves as savvy financial analysts in order to remain competitive.

The Certificate Program in Accounting is designed to provide students with a broad and thorough understanding of accounting principles and financial reporting practices, to keep students abreast of innovations in the field, and to enhance proficiency in accounting-related functions such as financial analysis and data interpretation. It is possible to complete this program in as little as one year.

Program Benefits

- Gain the knowledge and skills to enter or advance in the accounting field.
- Boost your marketability with a certificate from a widely respected institution.
- Prepare for a career change.
- Demonstrate a commitment to professional development.
- Take classes at conveniently scheduled times and locations.

Who Will Benefit

The program is intended for those who wish to enter the accounting field and for current accounting professionals who want to update their skills and gain a credential.

Prerequisites for Admission

There are no prerequisites for the Certificate in Accounting, but a bachelor's degree is recommended.

Value of a UC Berkeley Extension Certificate

As the continuing education arm of UC Berkeley, one of the finest public research institutions in the United States, UC Berkeley Extension has an unmatched reputation for excellence. A UC Berkeley Extension certificate is widely respected and attests to successful completion of a high-caliber, in-depth course of study.

Any student is free to take individual courses rather than the complete certificate program.



CORE COURSES

Introduction to Financial Accounting

XB102A (3 semester units in Business Administration)

This course covers financial accounting fundamentals. Topics include accrual accounting; transaction analysis, recording, and processing; preparation and analysis of financial statements; accounting for sales and cost of sales; inventory valuation; depreciation of operational assets; and accounting for investments, liabilities, and present value concepts.

Introduction to Managerial Accounting

XB102B (3 semester units in Business Administration)

This course introduces the cost control function of management. Topics include 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.

Intermediate Financial Accounting II

X421.2 (3 semester units in Business Administration)

This course expands upon the financial accounting fundamentals. The focus is on how enterprises account for liabilities and equity, including current and noncurrent liabilities, leases, pensions, income taxes, contributed capital, retained earnings, and stock options. Additional topics include earnings per share, the statement of cash flows, accounting changes, and error corrections.

SPECIALIZATION: ACCOUNTING FOR CONTROLLERS

Cost Accounting

X419 (2 semester units in Business Administration)

An intensive study of basic cost accumulation systems and refinements used to determine costs of products and activities in various types of enterprises. The course emphasizes managerial cost analysis and management decision planning. Prerequisites: Introduction to Financial Accounting XB102A and Managerial Accounting XB102B or equivalent.

Advanced Financial Accounting

X421.3 (3 semester units in Business Administration)

This course addresses consolidated financial statements and how to prepare them. The focus is on the accounting principles, methods, and techniques relevant to corporations, partnerships, government units, estates and trusts, and nonprofit organizations. Prerequisite: Substantial accounting background.



Taxation for Corporations and Other Flow-Through Entities

X419.5 (3 semester units in Business Administration)

The major provisions of tax laws are the focus of this course. Topics include taxation of corporations; “S” and “C” partnership taxation; income taxation of estates, trusts, and gifts; tax accounting methods and periods; and rules governing formation, operation, and disposition of partnerships/corporations.

Principles of Business Law

X410.1 (2 semester units in Business Administration)

People who want to be successful in business or real estate need to know how to deal with legal issues and when to refer questions to an attorney. This course emphasizes California law and covers laws of contracts, agency, partnership, corporations, and limited liability companies, as well as employment and intellectual property.

SPECIALIZATION: ACCOUNTING FOR FINANCIAL AND BUSINESS ANALYSTS

Basic Corporate Finance

X430.1 (2 semester units in Business Administration)

This course introduces concepts and methods used to make effective investing and financing decisions. Topics include the time value of money, risk and return, analysis tools, and dividend policy. Prerequisites: One course in economics and one in financial accounting, or consent of instructor. Recommended: Basic Financial Mathematics and Financial Calculators, or equivalent skills.

Financial Statement Analysis

X419.2 (2 semester units in Business Administration)

This course focuses on the effective analysis of financial statements. Topics include analytical tools for assessing a company’s performance, the concept of quality of earnings, and approaches to valuation. Prerequisites: Introduction to Financial Accounting XB102A and Intermediate Financial Accounting I or II (X421.1 or X421.2).

Advanced Financial Accounting (See description at left.)

Business Valuation

X431.9 (2 semester units in Business Administration)

An examination of methods used in valuation analysis of mergers and acquisitions, divestitures, initial public offerings/private placements, leveraged buyouts, and more. Prerequisites: Basic Corporate Finance X430.1 and Introduction to Financial Accounting XB102A, or consent of instructor and professional experience.

CPA and CMA Licensing

Many of our courses count toward the educational requirements to sit for the Certified Public Accountant (CPA) Examination and the Certified Management Accountant (CMA) Examination. Courses may also fulfill continuing education requirements for biennial license renewal.

Full information about CPA and CMA licensing and renewal requirements is available at the following websites:

California Board of Accountancy, at www.dca.ca.gov/cba

Uniform CPA Examination, at www.cpa-exam.org

Institute of Management Accountants, at www.imanet.org

Program Structure and Requirements

The Certificate in Accounting curriculum consists of three core courses and four specialization courses. Certificate candidates can specialize in one of two areas: Accounting for Controllers or Accounting for Financial and Business Analysts.

CORE COURSES

Introduction to
Financial
Accounting

XB102A

Introduction to
Managerial
Accounting

XB102B

Intermediate
Financial
Accounting II

X421.2

SPECIALIZATIONS

Accounting for Controllers
Cost Accounting X419
Advanced Financial Accounting X421.3
Taxation for Corporations and Other Flow-Through Entities X419.5
Principles of Business Law X410.1

Accounting for Financial and Business Analysts
Basic Corporate Finance X430.1
Financial Statement Analysis X419.2
Advanced Financial Accounting X421.3
Business Valuation X431.9

How to Begin

We recommend that you start the program with Introduction to Financial Accounting XB102A.

Registration Procedure

We recommend that you register for the certificate program before you begin your third course in the program. To register for the program, please print out and complete the Program Registration Form, available at www.unex.berkeley.edu/info/cert.php. Mail or fax it as it indicates, and include the registration fee. (You can also complete the form and submit payment online at <https://enroll.unex.berkeley.edu/cgi-bin/cert/cert.cgi>.)

Program requirements may be updated based on new developments in the field of study; we recommend completing the program in a timely fashion.

Completing the Program

You are expected to complete the course requirements for the certificate within five years of enrolling in the certificate program. Notify us in writing when you have received the final grade report for your last course. After verifying successful completion of all coursework and requirements, Extension awards your certificate.

Grading Policy

All courses must be taken for a letter grade. A grade point average of 2.5 is required in order to earn the certificate, and each course must be completed with a grade of C or better. If you maintain a 3.5 grade point average or higher you will be awarded a Certificate with Distinction.

Substitution of Courses

Students, with the permission of the program director, can transfer up to two courses (4 units) from another regionally accredited university. The courses must have been taken within the last five years and carry a grade of B or better. Contact the program office for guidelines at (510) 642-4231 or busmgmt-info@unex.berkeley.edu.

For More Information

For additional information about the UC Berkeley Extension Certificate Program in Accounting, please call (510) 642-4231, e-mail busmgmt-info@unex.berkeley.edu, or visit www.unex.berkeley.edu/cert/account.html.

ENROLL in individual courses at www.unex.berkeley.edu/enroll or (510) 642-4111.

For a free UC Berkeley Extension course catalog, call 1 888 UC SMART or visit www.unex.berkeley.edu.