

## Certificate of Advanced Accounting Proficiency

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### 2009/2010 Courses and Schedule (Weekend Version)

#### **Courses Offered:**

#### **180 (5 units) Accounting for Business Decisions**

Financial and Managerial Accounting. Introduces concepts and principles underlying external financial statements and provides an overview of how managers use internal accounting information to make sound business decisions. This introductory class includes a self-study module which provides insight into the mechanics behind the preparation of financial statements, including the accounting model and accrual versus cash accounting.

#### **181 (5 units) Intermediate Financial Accounting I**

In-depth study of the concepts underlying external financial reporting along with expanded coverage of the basic financial statements. Detailed analysis of the measurement and reporting of current assets, operational assets, and investments, including the treatment of related revenues and expenses.

#### **182 (5 units) Intermediate Financial Accounting II**

Intensive analysis of generally accepted accounting principles as applied to accounting for liabilities, stockholders' equity, and the statement of cash flows. Covers accounting for income taxes, pensions, leases, and the reporting of corporate earnings.

#### **183 (5 units) Auditing**

Basic assurance concepts such as risk, control, and evidence and important relationships among these concepts. Provides an understanding of the conceptual assurance framework underlying financial statement audits.

#### **184 (6 units) Advanced Financial Accounting**

This course covers a broad spectrum of advanced financial reporting topics including partnership accounting from organization to liquidation, accounting for business combinations and the consolidation of parent and subsidiary companies' financial statements, and accounting for not-for-profit and governmental entities.

#### **185 (5 units) Cost Management and Strategy**

Analysis of cost accounting with a strategic emphasis. Selected topics include process costing, activity-based costing, variance analysis, joint cost allocations, and the Theory of Constraints.

#### **186 (5 units) Tax Aspects of Business Decisions**

Analysis of various tax policies and their effect on business and personal tax planning. Includes discussion of various taxes (income, payroll, state and local, international) that have decision-making implications. Addresses issues of importance for successful tax planning and tax minimization for individuals and businesses.

#### **For further information:**

Executive Development Center, Leavey School of Business, tel: 408-554-4521  
Accounting Department, Leavey School of Business, tel: 408-554-4578

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### 2009/2010 Schedule

Classes are offered on the Santa Clara University campus.

Students must opt for either a Saturday or a Sunday session of the program.

If enrollment does not warrant two sessions, there will only be a Saturday session.

Dates	Course	Time	Faculty
<b>2009</b>			
September 12 or 13	180	9 AM – 1 PM/4 hours	Michael Calegari
September 19 or 20	180	9 AM – 6 PM/8 hours	Michael Calegari
September 26 or 27	180	9 AM – 6 PM/8 hours	Michael Calegari
October 3 or 4	180	9 AM – 6 PM/8 hours	Michael Calegari
October 10 or 11	180/181	9 AM – 6 PM/4-4 hours	Calegari/Sepe
October 17 or 18	181	9 AM – 6 PM/8 hours	Jim Sepe
October 24 or 25	181	9 AM – 6 PM/8 hours	Jim Sepe
Oct 31 or Nov 1	181	9 AM – 6 PM/8 hours	Jim Sepe
November 7 or 8	181/182	9 AM – 6 PM/4-4 hours	Sepe/Ushman
November 14 or 15	182	9 AM – 6 PM/8 hours	Neal Ushman
November 21 or 22	182	9 AM – 6 PM/8 hours	Neal Ushman
November 28 or 29	<b>THANKSGIVING HOLIDAY</b>		
December 5 or 6	182	9 AM – 6 PM/8 hours	Neal Ushman
December 12 or 13	182	9 AM – 1 PM/4 hours	Neal Ushman
December 19 or 20	<b>CHRISTMAS HOLIDAY</b>		
December 26 or 27	<b>CHRISTMAS HOLIDAY</b>		

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<b>2010</b>			
<b>Dates</b>	<b>Course</b>	<b>Time</b>	<b>Faculty</b>
January 2 or 3	<b>CHRISTMAS HOLIDAY</b>		
January 9 or 10	184	9 AM – 6 PM/8 hours	Ted Christensen
January 16 or 17	184	9 AM – 6 PM/8 hours	Ted Christensen
January 23 or 24	184	9 AM – 6 PM/8 hours	Ted Christensen
January 30 or 31	184	9 AM – 6 PM/8 hours	Ted Christensen
February 6 or 7	184/185	9 AM – 6 PM/4-4 hours	Christensen/Eames
February 13 or 14	<b>PRESIDENT'S DAY HOLIDAY</b>		
February 20 or 21	185	9 AM – 6 PM/8 hours	Michael Eames
February 27 or 28	185	9 AM – 6 PM/8 hours	Michael Eames
March 6 or 7	185	9 AM – 6 PM/8 hours	Michael Eames
March 13 or 14	185/183	9 AM – 6 PM/4-4 hours	Eames/Parker
March 20 or 21	183	9 AM – 6 PM/8 hours	Susan Parker
March 27 or 28	183	9 AM – 6 PM/8 hours	Susan Parker
April 3 or 4	<b>EASTER HOLIDAY</b>		
April 10 or 11	183	9 AM – 6 PM/8 hours	Susan Parker
April 17 or 18	183/186	9 AM – 6 PM/4-4 hours	Parker/Luttman
April 24 or 25	186	9 AM – 6 PM/8 hours	Suzanne Luttman
May 1 or 2	186	9 AM – 6 PM/8 hours	Suzanne Luttman
May 8 or 9	186	9 AM – 6 PM/8 hours	Suzanne Luttman
May 15 or 16	186	9 AM – 1 PM/4 hours	Suzanne Luttman

No classes will be held Nov 28, 29, Dec 19, 20, 26, 27, 2009 and Jan 2, 3, Feb 13, 14, Apr 3, 4, 2010

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