

Certificate of Advanced Accounting Proficiency

2009 Courses and Schedule

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 Accounting

Partnership accounting from organization to liquidation. The focus is then on corporate accounting for business combinations and the consolidation of parent and subsidiary companies' financial statements under both the purchase and the pooling-of-interests methods of business combinations. Covers a broad spectrum of financial reporting issues in the context of inter-company investments.

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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Classes are offered at the Santa Clara University campus. The morning session will be held from 9:00 a.m. to 1:00 p.m. The afternoon session will be held from 3:30 p.m. to 7:30 p.m. Classes are held Monday through Friday unless otherwise notified. *Please note:* In the event that enrollment is not sufficient to support two sessions, classes will be held in the afternoon only.

Dates	Course	Faculty
June 8 — June 17	180	Michael Calegari
June 18 — June 29	181	James Sepe
June 30 — July 10	182	Neal Ushman
July 13 — July 22	186	Suzanne Luttman
July 23 — August 7	184	Ted Christensen
August 10 — August 19	185	Michael Eames
August 20 — August 31	183	Susan Parker

No classes will be held July 3rd, or August 3rd-5th.

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