

UCIRVINE | EXTENSION

Accounting and Auditing Courses

(Not a Certificate Program)



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LIST OF COURSES

Course #	Title	Units	WI	SP	SU	F
Mgmt X419.2	Pre-MBA Accounting	3	O	O	O	O
Mgmt X100A	Intermediate Accounting: Theory and Practice I	4	O	O	O	O
Mgmt X100B	Intermediate Accounting: Theory and Practice II	4		O		O
Mgmt X429.12	International Accounting Standards	3		O		O
Mgmt X429.11	Introduction to Sarbanes-Oxley	1.5	C		C	
Mgmt 829.11	CIA Exam Review Part 1: The Internal Audit Activity's Role in Governance, Risk, and Control	1.6 CEU	C			C
Mgmt 829.12	CIA Exam Review Part 2: Conducting the Internal Audit Engagement	1.6 CEU	C			C
Mgmt 829.13	CIA Exam Review Part 3: Business Analysis and Information Technology	2.5 CEU	C			C
Mgmt 829.14	CIA Exam Review Part 4: Business Management Skills	0.9 CEU	C			C
Mgmt X429.14	Financial Statement Analysis	3	O			O

Note: Schedules are subject to change. Check website www.unex.uci.edu for most current schedule.

F=Fall, W=Winter, SP=Spring, SU=Summer C – classroom O – online

For the online course, please visit <http://learn.uci.edu> for more information on how our online courses work.

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Pre-MBA Accounting

Mgmt X419.2 (3 units)

An elective in the Investor Relations Certificate Program. Develop the basic tools and aptitudes you need to successfully complete your quantitative business coursework in this interactive learning experience. You will learn to trace transactions that reflect a company's business activities and interpret your analysis. This course covers theories of accounting methods, typical financial statements, and how financial statements are used as decision-making tools. You will learn to recognize accounting implications, financial statement data, and the rationale behind important accounting concepts.

Intermediate Accounting: Theory and Practice I Mgmt X100A (4 units)

This course provides in depth coverage of financial accounting standards, the conceptual framework underlying financial accounting, and the accounting information system. Further study is made of the income statement, the balance sheet and the statement of cash flows. Additional topics include the time value of money, cash and receivables, accounting for inventory, and the accounting for noncurrent assets. The course expands upon the knowledge gained in a student's introduction to accounting course.

Intermediate Accounting: Theory and Practice II Mgmt X100B (4 units)

This course is a continuation of Mgmt X100A. It provides in depth coverage of accounting for debt and equity financing, investments, leases, income taxes and employee compensation. Additional topics include earnings per share calculations, accounting changes, correction of errors, and analysis of financial statements.

International Accounting Standards

Mgmt X429.12 (3 units)

An elective in the Investor Relations and Management of Business Contracts Certificate Programs. This course focuses on recent developments for convergence of international accounting standards. On August 2008, the Securities and Exchange Commission (SEC) voted to develop a "roadmap" for continuing U.S. progress toward acceptance of international financial reporting standards (IFRS) for public companies by 2014. Over 100 of the largest publicly-held companies will be eligible to implement IFRS in 2009. It is anticipated that by 2011, the SEC will evaluate the program to determine the feasibility of mandating the use of IFRS by all U.S. public companies.

Through this course, students will be able to understand, and most importantly, apply IFRS in their respective organizations in light of these developments. This course is relevant for those students who are working for non-U.S. companies and for those working for U.S. companies that have subsidiaries in other locations or are considering entering the global marketplace, a practice that is becoming more and more common. International accounting standards are applicable to a wide number of organizations including those listing stocks in non-U.S. stock exchanges.

Introduction to Sarbanes-Oxley

Mgmt X429.11 (1.5 units)

This course is accepted as an elective in the Business Administration, Investor Relations, and Management of Business Contracts Certificate Programs. This course is a hands-on, practical walkthrough of the Sarbanes-Oxley financial and accounting compliance, disclosure and implementation process. This course will provide students with 1) the information, skills, terminology and controls necessary to understand and implement the SOX process at their companies; 2) exposure to the all phases of the implementation process using a risk-based approach; and 3) increased knowledge of how strengthening Sarbanes-Oxley compliance can produce great business benefits, including improving operational efficiency, reducing costs, and increasing productivity.

CIA Exam Review Part 1: The Internal Audit Activity's Role in Governance, Risk, and Control Mgmt 829.11 (1.6 CEU)

This two-day review session covers compliance with the IIA's "Attribute Standards"; risk and control knowledge elements; establishing a risk-based plan to determine the priorities of the internal audit activity; plan engagements; and the nature of internal audit work in risk management, control, and governance.

CIA Exam Review Part 2: Conducting the Internal Audit Engagement Mgmt 829.12 (1.6 CEU)

This two-day review session covers conduct engagements, conduct-specific engagements; monitor engagement outcomes; fraud knowledge elements; engagement tools.

CIA Exam Review Part 3: Business Analysis and Information Technology

Mgmt 829.13 (2.5 CEU)

This three-day review covers business processes; financial accounting and finance; managerial accounting; regulatory, legal, and economic issues; and information technology.

CIA Exam Review Part 4: Business Management Skills

Mgmt 829.14 (0.9 CEU)

This one-day review session covers strategic management, global business environments, organizational behavior, management skills, and negotiating.

Financial Statement Analysis

Mgmt X429.14 (3 units)

This course will focus on the analytical procedures used to assess a company's financial statements. The course will allow the students to learn the methodology used to determine a company's solvency, profitability and equity value. The students will analyze financial statements of publicly traded companies to determine their financial health as an individual company and as compared to other companies in their industry.

Online Format FAQ's

What is an online course?

An online course utilizes the Internet and a web browser as a means of creating a learning environment outside of the traditional classroom. The lectures and discussions will take place on a Distance Learning Center Web site. You will be able to access your course lectures (text based) and communicate with your classmates and instructors through the use of a discussion forum (message board). The online courses follow a classroom structure of covering a lesson a week. You can access your course Web site anytime of the day and place where you have access to the Internet.

Who can take online courses?

Anyone can take an online course as long as they have access to a computer with Internet capabilities, have an active email account and have a basic understanding of how a computer works. An online student also has to be motivated to participate in discussion forums and regularly check the Web site and keep up with the course work.

What happens if I fall behind or complete the course early?

It is okay to be a week ahead or behind. You must remember that participation is a very important aspect of your final evaluated grade for the course. Active participation requires you to post and respond to your instructor and fellow classmates' comments on the discussion forum. If you are too far behind, posting to an old topic will be revisiting something that the majority of your classmates might have discussed.

Are there specific dates that I need to log on to the Web site?

There is a set beginning and end date for your online course. It is suggested that you logon at least 3 times a week to check the discussion forums, to read over assignments and lectures. This is the "asynchronous" aspect of the course.

There might be occasion when the instructor will set a chat time ("synchronous") where he/she assigns a specific date and time for all the students to try to meet in the chat room to ask questions.

All assignments, quizzes, exams, and projects must be completed within the time frame of the course. The instructor will set individual due dates for your assignments, projects and tests.

How many hours a week do I have to devote to my online course?

Just like a classroom course, to get the most out of any type of learning you must commit a certain amount of time to complete the course. You will most likely spend approximately 10 hours a week going over class lectures, doing assignments and spending time on the discussion forum. Time required for each course will vary.

Will I be able to see my online instructor or communicate with him/her via telephone?

Unless there is an extreme instance, all communications with your instructor will be done either through email, the discussion forums or the chat sessions. Please do not expect your instructor to telephone you.

How do I communicate with my instructor?

You communicate with your instructor by either email, discussion forums, or chat sessions. Students are highly encouraged to use these modes of communications, as faxed or mailed assignments are not accepted.

What happens if I have trouble accessing the URL with my login and password?

Contact the Distance Learning Center (DLC) office at unex-online@uci.edu or 949-824-7613 and we will assess and work to fix any problems in the most expeditious manner. In order to better serve you, please note the problem as it occurred.

Will having a firewall at home or at work prevent me from working on my online course?

Although, this very seldom occurs, your firewall may prevent you from posting to the discussion forum while allowing you to read the lectures and other resources.

Do I need to have cookies enabled?

Yes, it is necessary to have your cookies enabled. To best protect your computer it is suggested that you vary your cookie options to ensure the most secure level.

Can I access my course from anywhere?

You can access the course anywhere that you have Internet access. Some companies have firewalls that prevent you from participating in the chat sessions. Please check with your company before you attempt to access the course.

I have enrolled and I entered my key, but it still won't let me in.

Many of you will have enrolled prior to the course start date. Courses will not appear until the course start date. Please note that the first week is considered an orientation week where you can become familiar with the course tools. Always make sure to enter a category for the current quarter that you are signed up for. Many times, previous quarters will be available for past students.

When is the last day to drop the course?

The last day to drop a course follows the standard provided in the UCI Extension catalog. There will be an administrative fee assessed for any withdrawals within the allowable period. Please refer to the Extension website at <http://unex.uci.edu/services/registration/drops> for more information.

What happens if I can't finish a course?

We understand that certain situations can occur. Please refer to the UCI Extension catalog for procedures, etc.

How do I know which online courses can take the place of classroom courses?

Please visit our website at <http://unex.uci.edu> for more information about our certificate programs and course offerings.

How do online courses work?

Once you begin your course, you will find that with the use of the course tools, you will be able to navigate from the lecture to the discussion forums or to the weekly outline. You will be able to maneuver through the Web site to post/read assignments and to download/upload files from your instructor. Your instructor will primarily be contacting you by email or through the discussion forum. Once you begin your course, you will find that with your instructor's help, you will find the benefits of taking a course online.

Help files are found on the Distance Learning Center website with instructions on accessing your online course with information about tools use.

Do I need to purchase books or any additional items?

Some courses do require that you purchase books or software. Please contact the UCI Bookstore for more information about the books for your courses at (949) 824-7810.

What happens after I sign up for a course, how do I get started?

If you enroll through the Web site at <http://unex.uci.edu> you will receive a confirmation email from our Student Services office with information regarding the steps needed to create your login and password, URL to access your course, and the enrollment key to enter your course.

If you have faxed or telephoned your enrollment, you will receive by U.S. mail a confirmation of your course enrollment. On that confirmation you will find the information regarding access to your online course.

I signed up for this quarter's term and I can't find my online course!

Your online course will not be available until the actual course start date. The first week of the course is an orientation week, you will have this time to review the syllabus and become familiar with the course tools.

What is an enrollment key?

An enrollment key is required only for the first time that you enter your online course. Your enrollment key will be given at the same time as the information regarding your course access.

Will the platform for online courses be changing continually every quarter?

There will be changes periodically. Changes occur mainly as a result of student and instructor feedback to our Web site. This is done to maximize the tools.

Is my online course an instructor led course?

Like a traditional course, your online course has an instructor that will conduct the course by giving assignments, answering questions, leading discussions and assigning grades.

Can I get a degree online?

At this time, you can only receive a Master's Degree in Criminology, Law and Society.

Students intending to transfer UC Irvine Extension course credit for a degree at another college or university should verify acceptance of the course with that institution.

What kind of grade options do I have?

The grading options are exactly the same as that of classroom courses.

Who do I contact if I am having problems with the instructor?

Please contact the DLC office at (949) 824-7613 or unex-online@uci.edu. Your instructor should be very explicit on the course syllabus or welcome message as to their availability. If the instructor is going out of town or will be away from the computer for an extended period of time, he/she must notify the class.

Why do I get emails of the discussion forum postings?

If you are receiving emails from the discussion forums, you are subscribed to that particular forum. You can change this option by going to the forums sections on the left side of the course site under Activities. By selecting forum, you will be able to see all the forums created and to turn on/off the subscription function. There may be a forum that you will not be able to change. More than likely, that will be a place where the instructor will post announcements.

I like getting the forum subscribed emails, but the responses I made are not on the course Web site.

If you prefer to receive the subscribed emails from the forum, please do not reply to the email directly, but post your reply to the specific forum where the posting originated. This will ensure that others, including your instructor, will see your reply or comment.

I am confused and frustrated; I can't seem to find my way around the Web site. What can I do?

Call us at (949) 824-7613. We will be happy to walk you through the tools and show you everything you need to know.