

# Accounting

## Open Enrollment Certificate Program

### Gain the skills you need

Qualify to sit for the CPA exam, or prepare for many other accounting-related certifications. The University of Redlands Accounting Certificate provides you with the education and training to understand complex accounting principles.

Whether you are working in a related field or pursuing a career in accounting for the first time, the program offers you the courses you need to succeed in today's competitive business climate.

### Accounting Certificate (26 credits)

**210 Principles of Financial Accounting and Reporting (4 credits)** Explore financial accounting and reporting concepts and procedures used in daily business operations. Examine the use of economic resources, as well as the obligations and activities of financial entities. Learn the use of financial information to analyze the financial health and performance of an enterprise.

**220 Principles of Managerial Accounting (4 credits)** Survey the provisions and use of accounting information by managers within organizations. Understand to make informed business decisions that support financial management and control functions. Topics include: cost behavior, budget and planning, analysis of variance, performance measurement and pricing.

**310 Intermediate Accounting I (4 credits)** An in-depth review of the accounting environment and the nature of accounting information. Learn the time value of money and basic interpretation of financial statements focusing on how enterprises account for assets: cash, accounts receivable, inventories, property and equipment, intangible assets, and long-term investments. **Prerequisite: 210 Principles of Financial Accounting and Reporting or equivalent.**

**320 Intermediate Accounting II (4 credits)** Explore how enterprises account for liabilities and equity accounts, 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. **Prerequisite: 310 Intermediate Accounting I or equivalent.**

**410 Auditing (4 credits)** Survey the purposes, expectations and responsibilities of independent public auditors. Topics include: the audit process, legal liability, and ethics, sampling theory, evidence, standards, internal control and reporting. **Prerequisite: 310 Intermediate Accounting I or equivalent.**

**415 Tax Accounting (4 credits)** Examine how to determine federal and state income tax liability for individuals, corporations and partnerships. Topics include: filing returns, paying taxes, refunds, tax laws, regulations, legal recourse and current issues. **Prerequisite: 210 Principles of Financial Accounting and Reporting or equivalent.**

**421 Government and Not-for-Profit Accounting (2 credits)** Learn accounting principles and practices related to state and local government agencies and not-for-profit entities including hospitals, colleges, religious groups and social service organizations. Topics include: fund accounting, basic financial analysis and statements, tax liabilities, budget and planning, and regulatory reporting requirements. **Prerequisite: 210 Principles of Financial Accounting and Reporting or equivalent.**

### Tuition

\$425\* per unit

\$11,050\* for certificate

Early Bird discount available

\*pricing subject to change

### Convenient

- No formal application or admission requirement
- One night a week
- Online available

### Schedule & Registration

[redlands.edu/continuingstudies](http://redlands.edu/continuingstudies)

### Average Completion Time

22 months

### Information

[info-scs@redlands.edu](mailto:info-scs@redlands.edu)  
909-748-8868

### We offer

- Relevant coursework
- Degree-applicable credit

### Location

University of Redlands  
Riverside Regional Campus  
Central Plaza  
3610 Central Ave  
Suite 101  
Riverside, CA 92506

### About University of Redlands

The University of Redlands is a private, nonprofit university that connects students to a world of opportunity, geared toward their passions and potential. Centrally located near the beaches, mountains and desert in the heart of Southern California, the University offers more than 40 undergraduate programs, as well as 30 graduate programs in business, communication sciences and disorders, education, geographic information systems and music—blending liberal arts and professional programs, applied and theoretical study, traditional majors and self-designed curricula. In addition to an award-winning 160-acre campus in Redlands, the University includes seven regional locations, providing innovative programs at convenient places and times for working adults.