

ASSOCIATE DEGREE AND CERTIFICATE PROGRAMS

Some courses within these programs may require additional coursework that must be completed prior to enrollment in those courses. Please consult the individual course listings for prerequisites and any other limitations on enrollment.

Notes: The reference to “other limitations on enrollment” covers other course requisites such as certification or license. The same or a similar statement may be necessary for the SEP.

Accounting

School of Social Sciences, Business and Humanities

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General Description

Accountancy is the study of theories, principles, and practices in the recording, analyzing, and communication of financial information. This discipline explores the flow of transactions in quantitative form and the role of reporting in the overall system for financial control in business, industry, and government. Accounting processes and information are frequently the foundation for decision making and business planning. Students can also enter the field through the certificate programs—Micro Technician Bookkeeper and Payroll Clerk. The ability to move upward in an organization requires continued education.

Career Options

Following is a sample of the career options available for the accounting major. There are three kinds of accountants: public, management, and government. Some positions require an associate degree, many require a bachelor's degree, and a few may require a graduate-level degree. Entry-level career opportunities are available in government, industry, banking, educational institutions, hospitals, small business, public agencies, investment firms, real estate, offices, stock brokerage firms, tax accounting services, international trade organizations, transportation, high technology, marketing, savings and loans, human resources, and accounting firms.

Degree/Certificate Options

Associate in Arts Degree: Transfer Preparation

Accounting 01110

Associate in Science Degree: Career/Technical

Accounting 02011

Certificate of Achievement

Accounting 02012

Certificates of Proficiency

Micro Technician Bookkeeper 02320

Consult with a counselor to develop a Student Education Plan (SEP), which lists the courses necessary to achieve your academic goal.

ASSOCIATE IN ARTS DEGREE

Accounting

Transfer Preparation* (Major Code: 01110)

Designed to equip students with the knowledge, skills, practices, and values to understand the complex and changing global business environment. Individual courses promote comprehension of the field, foster problem solving, and provide basic analytical and conceptual skills. Lower-division requirements are not the same for all universities, and there are differences among the areas of specialization. However, the courses listed below meet the lower-division requirements for most universities offering a bachelor's degree with a major in accounting. Students usually start with the two-year undergraduate common core curriculum in business administration, as these are required for most business-related majors.

ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
BUS 140	Business Law/The Legal Environment of Business	3
CIS 101	Introduction to Computers and Information Processing	4
ECON 101	Principles of Economics I	3
ECON 102	Principles of Economics II	3
MATH 119	Elementary Statistics	4
MATH 120	Calculus for Business Analysis	4

Total units 29

To earn an associate degree, additional general education and graduation requirements must be completed. See page 49.

Students planning to transfer to a four-year college or university should complete courses specific to the transfer institution of choice. University requirements vary from institution to institution and are subject to change. Therefore, it is important to verify transfer major preparation and general education requirements through consultation with a counselor in either the Counseling Center or Transfer Center. See catalog TRANSFER COURSES INFORMATION section on page 32 for further information.

ASSOCIATE IN SCIENCE DEGREE

Accounting

Career/Technical (Major Code: 02011)

Provides training in accounting theory and practice, sole proprietorship, partnership, corporation accounting procedures, cost accounting, income tax procedures, and the application of microcomputers to accounting problems. Prepares students for employment as junior members of the accounting staff of a private business or industrial enterprise, a public accounting firm, or a governmental agency.

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
ACCT 105	Intermediate Accounting	3
ACCT 109	Federal Income Tax	3
BUS 123	Introduction to Investments	3
BUS 140	Business Law/The Legal Environment of Business	3
BUS 142	Business Ethics—Corporate and Personal	1
BUS 150	Principles of Management	3
BUS 211	Communication in Business and Industry	3
	OR	
BUS 212	Business Communication	3
BUS 290–293	Work Experience in Business I–IV (2–4)	2
CIS 101	Introduction to Computers and Information Processing	4
CIS 133	Advanced Microcomputer Spreadsheets Software	1
Total units		37

To earn an associate degree, additional general education and graduation requirements must be completed. See page 49.

CERTIFICATES

Accounting

Certificate of Achievement

Career/Technical (Major Code: 02012)

Provides training in accounting theory and practice, sole proprietorship, partnership, corporate accounting procedures, cost or income tax accounting, and the application of microcomputers to accounting problems.

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
ACCT 105	Intermediate Accounting	3
ACCT 109	Federal Income Tax	3
BUS 123	Introduction to Investments	3
BUS 140	Business Law/The Legal Environment of Business	3
BUS 142	Business Ethics—Corporate and Personal	1
BUS 150	Principles of Management	3
BUS 211	Communication in Business and Industry	3
	OR	
BUS 212	Business Communication	3
BUS 290–293	Work Experience in Business I–IV (2–4)	2
CIS 101	Introduction to Computers and Information Processing (4)	4
	OR	
CL 120	Computer Literacy (1)	1
CIS 122B	Spreadsheet Software—Excel (1)	1
Total units		34–36

Micro Technician Bookkeeper

Certificate of Proficiency

Career/Technical (Major Code: 02320)

Designed for those students with no prior accounting or computer experience and who want to learn how to use the microcomputer as a tool for accounting applications. Students will gain essential accounting and computer skills necessary for today's entry-level bookkeeping positions.

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
CIS 122B	Spreadsheet Software—Excel	1
CIS 133	Advanced Microcomputer Spreadsheets Software	1
Total units		9

