

Accounting

Degree: A.A. - Accounting Paraprofessional
 A.A. - Financial Accounting
 Certificates: Accounting Paraprofessional
 Financial Accounting

Area: Business
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Accounting is the interpreting, measuring and describing of economic activity. Accountants often specialize and may work independently or work for private business, nonprofit organizations or for government agencies.

The study of accounting also provides decision-making skills and patterns of thought valuable to people in occupations not directly related to accounting.

Career Opportunities

Employment opportunities at all levels in the accounting field are expected to remain strong, and areas of specialization will continue to grow. Opportunities are especially good for those with both accounting and computer knowledge.

Since employers expect that applicants for accounting positions will have strong computer abilities, students preparing for accounting positions should have excellent keyboarding skills, and know word processing, spreadsheet, data base, and accounting software. An knowledge of operating systems software is also useful.

Accounting Paraprofessional

Preparation for entry-level and promotional accounting paraprofessional positions (i.e. bookkeeper, account clerk) with private industry and government and nonprofit agencies. An intensive program requiring a considerable focus on transaction analysis and entry.

Requirements for Degree Major: 36-37 units

Business Core Requirements: 15-16 Units

ACCT 101	3
BUS 110 or ECON 302	3
BUS 300	3
BUS 340	3
BUSTEC 300 or keyboarding competency	1-0
Computer Information Science*	3
<i>*Three units selected from:</i>	
CIS classes; BUSTEC 305, 310	

Concentration Requirements: 21 Units

ACCT 121	3
ACCT 125 <i>or</i> 153	3
ACCT 301	4
ACCT 311	4
ACCT 341	2
ACCT 343	2
BUS 310	3

Recommended Electives

ACCT 103, 104; BUS 105, 320, 330; CISA 311, 321; MGMT 360

Requirements for Certificate: 27 units

Courses Required

ACCT 101	3
ACCT 121	3
ACCT 125 <i>or</i> 153	3
ACCT 301	4
ACCT 311	4
ACCT 341	2
ACCT 343	2
BUS 340	3
Computer Information Science*	3

**Three units selected from:*
 CIS classes; BUSTEC 305, 310

Financial Accounting

Preparation for accounting positions with business firms and government agencies with emphasis upon advanced courses in financial accounting. An intensive program emphasizing analytical aptitude in addition to computational skills.

Requirements for Degree Major: 36-37 units

Business Core Requirements 16-17 Units

ACCT 301	4
BUS 110 or Economics 302	3
BUS 300	3
BUS 340	3
BUSTEC 300 or keyboarding competency	1-0
Computer Information Science*	3
<i>*Three units selected from:</i>	
CIS classes; ACCT 341, 343; BUSTEC 305, 310	

Accounting

Concentration Requirements

	20 Units
ACCT 103	3
ACCT 104	3
ACCT 111	3
ACCT 311	4
ACCT 341	2
ACCT 343	2
BUS 310	3

Recommended Electives

ACCT 107, 121, 153; BUS 105, 320, 330; CISA 300, 310, 311, 320; CISC 320; MGMT 360

Requirements for Certificate:

27 units

Courses Required

ACCT 103	3
ACCT 104	3
ACCT 107	3
ACCT 111	3
ACCT 301	4
ACCT 311	4
ACCT 341	2
ACCT 343	2
BUS 340	3

General Education Graduation Requirements: Students must also complete the general education graduation requirements for an A.A. degree. See graduation requirements.

ACCT 101 Fundamentals of College Accounting 3 Units

Formerly: ACCT 60

Prerequisite: None

Advisory: BUS 105 or MATH 100; and ENGWR 102 or 103, and ENGRD 116 or ESLR 320 and ESLW 320.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This is a beginning accounting course that emphasizes small business applications. It covers the accounting cycle for a service business and for a merchandising business. The general journal, special journals, the general ledger, and subsidiary ledgers are covered: the preparation of adjustments and worksheet, closing entries, correcting entries, financial statements, bank statement reconciliation, and payroll; and calculations for interest, sales discounts, purchases discounts, sales taxes, and payroll taxes.

ACCT 103 Intermediate Accounting 3 Units

Formerly: ACCT 91A

Prerequisite: None

Advisory: ACCT 301 and 311 with a grade of "C" or better.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This course continues the study of the valuation of financial statements with emphasis on cash flows, receivables, current liabilities, inventory, and plant equipment.

ACCT 104 Intermediate Accounting 3 Units

Formerly: ACCT 91B

Prerequisite: None

Advisory: ACCT 103 with a grade "C" or better.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This course continues the study of valuation of financial statements with special emphasis on intangible assets, stock, long-term liabilities, retained earnings and dividends, income tax and analysis of financial statements.

ACCT 107 Auditing 3 Units

Formerly: ACCT 93

Prerequisite: None

Advisory: ACCT 104 with a grade of "C" or better.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

Procedures and practices used in the verification of accounting records and financial statements are studied. Internal auditing functions will be stressed. Course offered Fall semester only.

ACCT 111 Cost Accounting 3 Units

Formerly: ACCT 92

Prerequisite: None

Advisory: ACCT 311 with a grade of "C" or better.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This course is an introduction to cost accounting methods, including job order, process and standard cost systems. Special attention will be given to managerial uses of cost accounting. Offered Spring semester only.

ACCT 121 Payroll Accounting 3 Units

Formerly: ACCT 70

Prerequisite: None

Advisory: ACCT 101 or 301 with a grade of "C" or better and CISC 300.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This course covers current practices in payroll accounting and tax reporting, including federal and state laws that affect payroll records and reports. The course covers both manual and computer payroll systems with hands-on computer applications.

ACCT 125 Federal and State Taxation 4 Units

Formerly: ACCT 77

Prerequisite: None

Advisory: ACCT 301 and 311.

Course Not Transferable UC or CSU

Hours: 72 hours LEC

Federal and State tax regulations pertaining to individual partnership, and corporate returns are covered. The course includes filing of returns, income and adjustments, itemized deductions, capital and other gains and losses. Recommended for accounting majors.

ACCT 141 Quick Books (R) for Small Business (same as BUS 230) 1 Unit

Formerly: ACCT 61

Prerequisite: None

Advisory: ENGWR 102 or 103 or ESLR 320 and ESLW 320; BUS 350.

Course Not Transferable UC or CSU

Hours: 18 hours LEC

This class will emphasize the use of Quick Books (R) to aid the small business operator in creating financial statements and other financial reports. Not open to students who have taken BUS 230.

ACCT 153 Governmental Accounting 3 Units

Formerly: ACCT 95

Prerequisite: None

Advisory: ACCT 301 with a grade of "C" or better.

Course Not Transferable UC or CSU

Hours: 54 hours LEC

This course introduces the student to accounting for governmental and non-profit entities. The course emphasizes financial reporting for governmental units, accounting for funds, accounting aspects of budgeting and budgetary controls. Course offered Spring semester only.

ACCT 301 Financial Accounting 4 Units

Formerly: ACCT 1A

Prerequisite: None

Advisory: ACCT 101; ENGWR 102 or 103 and ENGRD 116 or ESLR 320 and ESLW 320; MATH 100 or BUS 105.

Course Transferable to UC/CSU

Hours: 72 hours LEC

Financial accounting for business administration and accounting majors covers accounting systems and preparation and interpretation of financial statements and other summary reports. It includes units in receivables and payables, inventories, depreciation, systems and controls, payroll, forms of business organization, stocks and bonds, and cash flows. Business Administration majors with an accounting concentration planning to transfer should have completed 30 units of course work prior to enrolling. (CAN BUS SEQ A - ACCT 301+311) CAN BUS 2. (BUS SEQ A Sum of CAN Bus 2 and Bus 4)

ACCT 311 Managerial Accounting 4 Units

Formerly: ACCT 1B

Prerequisite: None

Advisory: ACCT 301 with a grade of "C" or better.

Course Transferable to UC/CSU

Hours: 72 hours LEC

This course continues the study of accounting theory. It emphasizes the kinds of accounting information managers need, sources of information, and how this information is used by managers. Included are cost systems; cost behavior, analysis, and use; cost-volume-profit analysis; contribution margin; standard costs; relevant costs; capital budgeting and income taxes; and statement analysis. (CAN BUS 4) (BUS SEQ A Sum of CAN Bus 2 and Bus 4)

ACCT 341 Accounting on the Microcomputer 2 Units

Formerly: ACCT 5

Prerequisite: None

Advisory: ACCT 101 or 301 with a grade of "C" or better; ability to keyboard 20 WAM; CISC 300.

Course Transferable to CSU

Hours: 27 hours LEC; 27 hours LAB

This course emphasizes the major areas of a computerized accounting system—general ledger, depreciation, accounts payable, accounts receivable, and payroll. The course will show how the computer stores its master files and transactions, maintains them, processes transactions against them, and prints the reports. Recommended for all accounting majors.

ACCT 343 Computer Spreadsheet Applications for Accounting 2 Units

Formerly: ACCT 6

Prerequisite: None

Advisory: ACCT 301 with a grade of "C" or better; ability to keyboard 20 WAM; CISC 300 or CISA 310.

Course Transferable to CSU

Hours: 27 hours LEC; 27 hours LAB

In the course, the student will use current spreadsheet software for payroll, bank reconciliation, purchases, receivables and payables, worksheets, depreciation, financial statements including the Statement of Cash Flows, distribution of earnings statement and ratio analysis, and supplemental schedules.