

# Accounting

# ACCT

Associate in Science Degree  
Certificate of Achievement

Accounting, Degree and Certificate of Achievement  
Accounting Clerk/Bookkeeper - Entry Level, Certificate of Achievement  
Accounting Clerk/Bookkeeper - Advanced Level, Certificate of Achievement

Division of Business  
Shirley Short, Dean  
Business Building 213  
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## Accounting

### Associate in Science Degree

#### Program Information

The Accounting degree focuses on preparation for employment in all sizes and types of business including governmental agencies. The program develops a common foundation in accounting for all students but is flexible enough to meet individual career goals.

#### Career Opportunities

The Accounting degree is designed to provide the knowledge necessary for immediate employment at an entry or intermediate level accounting, bookkeeping, or clerk position with many private sector and government organizations. The degree is also designed to provide an excellent base of knowledge for those who would like to pursue an advanced degree in accounting, business, economics, or law. The accounting courses also meet unit requirements of local area governmental employers' promotional exams in accounting. All the accounting courses in this program can be used to meet unit requirements of the California State Board of Accountancy's Certified Public Accountant's exam.

#### Upon completion of this program, the student will be able to:

- evaluate and perform all steps in the financial accounting cycle for profit-oriented businesses using the guidelines as prescribed by Generally Accepted Accounting Principles.
- analyze financial information, trace costs, prepare budgets, and prepare various reports for management decision making.
- use the microcomputer and common accounting software to record and perform all the steps in the financial accounting cycle.
- integrate the principles of business, business law, economics, and ethics into the accounting functions.
- perform tasks at an advanced level in at least two of the following areas of accounting: financial auditing, cost accounting, payroll accounting, individual taxation, governmental accounting, or governmental auditing.

#### Required Program

ACCT 101 Fundamentals of College Accounting .....	3
ACCT 103 Intermediate Accounting - Part I.....	4
ACCT 104 Intermediate Accounting - Part II .....	4
ACCT 301 Financial Accounting.....	4
ACCT 311 Managerial Accounting.....	4
ACCT 341 Computerized Accounting.....	2
BUS 105 Business Mathematics (3) .....	3
or ECON 310 Economic Statistics (3)	
BUS 300 Introduction to Business.....	3
BUSTEC 300.2 Beginning Keyboarding/Applications:	
Basic Document Formatting.....	1
CISC 300 Computer Familiarization .....	1
A minimum of 6 units from the following:.....	6
ACCT 107 Auditing (3)	
ACCT 111 Cost Accounting (3)	
ACCT 121 Payroll Accounting (3)	
ACCT 125 Federal and State Taxation (4)	
ACCT 151 Governmental Auditing (3)	
ACCT 153 Governmental Accounting (3)	
ACCT 343 Computer Spreadsheet Applications for Accounting (2)	
A minimum of 9 units from the following:.....	9
BUS 100 English for the Professional (3)	
BUS 340 Business Law (3)	
or BUS 345 Law and Society (3)	
CISA 305 Beginning Word Processing (2)	
CISA 310 Introduction to Electronic Spreadsheets (1)	
ECON 100 Introduction to Economics (3)	
ECON 302 Principles of Macroeconomics (3)	
MGMT 372 Human Relations and Organizational Behavior (3)	
MGMT 304 Introduction to Management Functions (3)	
<b>Total Units Required</b>	<b>44</b>

#### Suggested Electives

ACCT 299, CISC 320

#### Associate in Science (A.S.) Degree

The Associate in Science degree may be obtained by completion of the required program, plus general education requirements, plus sufficient electives to meet a 60-unit total. See SCC graduation requirements.

## Accounting Certificate of Achievement

### Program Information

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- analyze financial information, trace costs, prepare budgets, and prepare various reports for management decision making.
- use the microcomputer and common accounting software to record and perform all the steps in the financial accounting cycle.
- integrate the principles of business, business law, economics, and ethics into the accounting functions.
- perform tasks at an advanced level in at least two of the following areas of accounting: financial auditing, cost accounting, payroll accounting, individual taxation, governmental accounting, or governmental auditing.

### Required Program

### Units

ACCT 101 Fundamentals of College Accounting .....	3
ACCT 103 Intermediate Accounting - Part I.....	4
ACCT 104 Intermediate Accounting - Part II .....	4
ACCT 301 Financial Accounting.....	4
ACCT 311 Managerial Accounting .....	4
ACCT 341 Computerized Accounting .....	2

A minimum of 6 units from the following:..... 6

ACCT 107 Auditing (3)	
ACCT 111 Cost Accounting (3)	
ACCT 121 Payroll Accounting (3)	
ACCT 125 Federal and State Taxation (4)	
ACCT 151 Governmental Auditing (3)	
ACCT 153 Governmental Accounting (3)	
ACCT 343 Computer Spreadsheet Applications for Accounting (2)	

### Total Units Required

27

### Certificate of Achievement

The Certificate of Achievement in Accounting may be obtained by completion of the required program with grades of "C" or better.

## Accounting Clerk / Bookkeeper - Entry Level Certificate of Achievement

### Program Information

Completion of the requirements for this Certificate will provide the skills necessary for an entry-level accounting clerk or bookkeeping job. It will also provide adequate awareness of where and how the account clerk's or bookkeeper's job fits within an organization's goals and objectives.

### Career Opportunities

Career opportunities would include entry level accounting clerk or bookkeeper in any type of business (profit or non-profit, private or government). This would include jobs entitled such as the following: account payable clerk, accounts receivable clerk, office clerk, data entry clerk, financial assistant, payroll assistant, assistant bookkeeper, bookkeeper, and office assistant.

### Upon completion of this program, the student will be able to:

- explain the basic operations and goals of profit-oriented businesses.
- explain the underlying assumptions and principles used in accrual basis accounting.
- solve basic mathematical problems.
- record basic accounting transactions in a manual or computerized accounting system.
- operate word processing and spreadsheet software under the Windows platform.

### Required Program

### Units

ACCT 101 Fundamentals of College Accounting .....	3
ACCT 301 Financial Accounting.....	4
ACCT 341 Accounting on the Microcomputer.....	2
BUS 300 Introduction to Business.....	3
CISC 300 Computer Familiarization .....	1
CISA 305 Beginning Word Processing .....	2
CISA 310 Introduction to Electronic Spreadsheets .....	1
BUS 105 Business Mathematics .....	3

### Total Units Required

19

### Certificate of Achievement

The Certificate of Achievement may be obtained by completion of all courses in the required program with grades of "C" or better.

## Accounting Clerk / Bookkeeper - Advanced Level Certificate of Achievement

### Program Information

Completion of the requirements for this certificate will provide the skills necessary for an entry-level or higher level accounting clerk or bookkeeping job. It will also provide adequate awareness of where and how the accounts clerk's or bookkeeper's job fits within the organization's goals and objectives. It will also provide the opportunity for more rapid advancement within the accounting department than the Accounting Clerk/Bookkeeper - Entry Level Certificate.

### Career Opportunities

Career opportunities would include entry level and higher level accounting clerk or bookkeeper in any type of business (profit or non-profit, private or government) with opportunity for quicker advancement and responsibility than that of the Accounting Clerk/Bookkeeper - Entry Level Certificate. This would include jobs entitled such as the following: account payable clerk, accounts receivable clerk, office clerk, data entry clerk, financial assistant, payroll assistant, assistant bookkeeper, bookkeeper, and office assistant.

### Upon completion of this program, the student will be able to:

- explain the basic operations and goals of profit-oriented businesses.
- explain the underlying assumptions and principles used in accrual basis accounting.
- solve basic mathematical problems.
- record basic accounting transactions in a manual or computerized accounting system including preparation of monthly, quarterly or yearly adjusting entries.
- operate word processing and spreadsheet software under the Windows platform including preparing extensive and complicated reports using spreadsheet software.
- prepare a greater variety and more extensive accounting reports for management than a person who has completed the Accounting Clerk/Bookkeeper - Entry Level Certificate.

Required Program	Units
ACCT 101 Fundamentals of College Accounting .....	3
ACCT 103 Intermediate Accounting - Part I.....	4
ACCT 301 Financial Accounting.....	4
ACCT 311 Managerial Accounting .....	4
ACCT 341 Computerized Accounting .....	2
BUS 105 Business Mathematics .....	3
BUS 300 Introduction to Business.....	3
BUS 310 Business Communications.....	3
CISC 300 Computer Familiarization .....	1
CISA 305 Beginning Word Processing .....	2
CISA 310 Introduction to Electronic Spreadsheets.....	1
CISA 311 Intermediate Electronic Spreadsheets.....	1
<b>Total Units Required</b>	<b>31</b>

### Certificate of Achievement

The Certificate of Achievement may be obtained by completion of all courses in the required program with grades of "C" or better.

## Accounting (ACCT)

### ACCT 101 Fundamentals of College Accounting 3 Units

*Prerequisite: None.*

*Hours: 54 hours LEC*

This course is the study of accounting practices, procedures and techniques as an information gathering system for paraprofessionals. Emphasis is on the techniques used to calculate, record, summarize and present financial data. Major topics include journals, ledgers, working papers, adjustments, financial statements, payroll, inventories and long-lived assets. This class would be valuable to owners of small businesses. This course is required for the Accounting certificate and non-transfer Accounting majors and an excellent preparation course for ACCT 301 and ACCT 103.

### ACCT 103 Intermediate Accounting - Part I 4 Units

*Prerequisite: ACCT 301 with a grade of "C" or better*

*Hours: 72 hours LEC*

This course is a continuing study of accounting theory introduced in ACCT 301 as related to cash and cash flows, receivables, inventories, plant and equipment, and current liabilities.

### ACCT 104 Intermediate Accounting - Part II 4 Units

*Prerequisite: ACCT 103 with a grade of "C" or better*

*Hours: 72 hours LEC*

This course is a continuing study of financial accounting theory with special emphasis on intangible assets, stock, long-term liabilities, capital, retained earnings and dividends, income tax, and analysis of financial statements.

### ACCT 107 Auditing 3 Units

*Prerequisite: ACCT 103 with a grade of "C" or better*

*Hours: 54 hours LEC*

This course covers procedures and practices used in the verification of accounting records and financial statements. External auditing functions will be emphasized.

### ACCT 111 Cost Accounting 3 Units

*Prerequisite: ACCT 311 with a grade of "C" or better*

*Hours: 54 hours LEC*

This course is an introduction to cost accounting methods, including job order, process, and standard costs systems with special attention to managerial uses of cost accounting. This course is not intended for transfer

**ACCT 121 Payroll Accounting 3 Units**

*Prerequisite:* None.

*Advisory:* ACCT 101 or ACCT 301 with a grade of C or better.

*Hours:* 54 hours LEC

This is a study of payroll records, procedures, and regulations. The course will include a study of the various California and Federal laws pertaining to the computation of earnings and withholdings. Payroll tax payment requirements and preparation of the employer's California and Federal payroll tax reports will be included. A comprehensive simulation project will be completed as part of the course. Use of a computer and payroll software will be required.

**ACCT 125 Federal and State Taxation 4 Units**

*Prerequisite:* None.

*Hours:* 72 hours LEC

This course covers federal and California tax regulations pertaining to individual returns. Topics include filing of returns, income and adjustments, itemized deductions, gains and losses, tax credits, and differences between federal and state tax laws. This course is California Tax Education Council (CTEC) compliant.

**ACCT 151 Governmental Auditing 3 Units**

*Prerequisite:* ACCT 103 with a grade of "C" or better

*Hours:* 54 hours LEC

This course provides an introduction to the auditing of governmental programs and activities. Emphasis is on the auditing requirements, standards, procedures, and practices used in the verification of governmental accounting records and financial statements. The internal auditing function will be emphasized.

**ACCT 153 Governmental Accounting 3 Units**

*Prerequisite:* ACCT 301 with a grade of "C" or better

*Hours:* 54 hours LEC

This course covers accounting and financial reporting for governmental units and institutions with emphasis on the principles of fund accounting and the comprehensive annual financial report as prescribed by the Governmental Accounting Standards Board. Additional topics include the accounting aspects of budgeting and budgetary control for governmental entities and accounting for non-profit organizations.

**ACCT 295 Independent Studies in Accounting 1-3 Units**

*Prerequisite:* None

*Hours:* 54 hours LEC

See Independent Studies

**ACCT 299 Experimental Offering in Accounting .5-4 Units**

*Prerequisite:* None

*Hours:* 72 hours LEC

See Experimental Offering

**ACCT 301 Financial Accounting 4 Units**

*Prerequisite:* None.

*Course Transferable to UC/CSU*

*Hours:* 72 hours LEC; 18 hours LAB

This course is a study of accounting as an information system. Emphasis is on the principles (rules) underlying the content of financial reports and related disclosures, for distribution to stockholders, creditors, and other interested parties. Also emphasized is the interpretation of financial statements. This course is required of all business majors, minors, and accounting certificate candidates.

**ACCT 311 Managerial Accounting 4 Units**

*Prerequisite:* ACCT 301 with a grade of "C" or better

*Course Transferable to UC/CSU*

*Hours:* 72 hours LEC; 18 hours LAB

This is a study of accounting information needed by decision makers of all types and sizes of organizations (service, retail, manufacturing, and not-for-profit; small businesses to large corporations). Emphasis is placed upon the analysis of quantitative information needed for short and long-term planning, day to-day operations, and reviewing of operations and personnel. This course is required of all business majors, minors, and accounting certificate candidates.

**ACCT 341 Computerized Accounting 2 Units**

*Prerequisite:* Either CISC 300 and ACCT 101 or ACCT 301 with grades of "C" or better.

*Course Transferable to CSU*

*Hours:* 27 hours LEC; 27 hours LAB

This course emphasizes the major areas of a computerized accounting system: general ledger, accounts receivable and revenues, accounts payable and expenses and purchases, fixed assets and depreciation, cash receipts and cash disbursements, bank reconciliations, job order costing, adjusting and closing entries, and financial statements. The course provides practical experience in the use of master files, transactions, and reports. Individual sections of this course will use software designed for small businesses such as QuickBooks, Peachtree, or other contemporary software accounting systems. This course is recommended for all accounting majors. This course may be taken two times for credit if using different accounting software systems.

**ACCT 343 Computer Spreadsheet Applications for Accounting 2 Units**

*Prerequisite:* ACCT 301 and CISA 310 with grades of "C" or better

*Course Transferable to CSU*

*Hours:* 27 hours LEC; 27 hours LAB

This course combines the study of accounting and computer spreadsheets. Projects include business transactions, accounts receivable, inventory, payroll, special journals, financial statements, financial analysis, and other accounting topics. The course focuses on accuracy, clarity, creativity, adaptability, and presentation skills.

**ACCT 495 Independent Studies in Accounting 1-3 Units**

*Prerequisite: None*

*Course Transferable to UC/CSU; UC Transfer credit will be awarded only after the course has been evaluated by the enrolling UC campus. The units completed for this course cannot be counted toward the minimum 60 units required for admissions.*

*Hours: 54 hours LAB*

See Independent Studies

**ACCT 499 Experimental Offering in Accounting .5-4 Units**

*Prerequisite: None*

*Course Transferable to UC/CSU; UC Transfer credit will be awarded only after the course has been evaluated by the enrolling UC campus. The units completed for this course cannot be counted toward the minimum 60 units required for admissions.*

*Hours: 72 hours LEC*

See Experimental Offering