

Degree:  
A.S. – Accounting

Certificates of Achievement:  
Accounting Clerk  
Full Charge Bookkeeper

Division of Business and Computer Information Science  
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**Accounting**

**Associate in Science Degree**

**Program Information**

The Accounting degree is designed for students planning to seek accounting positions in business, industry, or government upon completion of the required course of study. The program also meets the needs of employed individuals seeking to learn applications of accounting theory as practiced in the field. The program provides the foundation for individuals to prepare financial statements and record business transactions for all types of business and industry. Students develop a strong knowledge base of U.S. Generally Accepted Accounting Principles (GAAP) and accounting procedures. Communication skills, teamwork, computer technology, and ethical behavior are also emphasized.

For those students interested in transferring to a four-year college or university to pursue a bachelor's degree in this major, it is critical that students meet with an SCC counselor to select and plan the courses to fulfill major requirements. Schools vary widely in terms of the required preparation. The courses that SCC requires for an A.S. degree in this major may be different from the requirements needed for a Bachelor's degree.

**Career Opportunities**

The Accounting degree is designed to provide the knowledge necessary for immediate employment at an entry or intermediate level accounting, recordkeeping, 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:**

- record, classify, summarize, and report the business transactions of a company.
- prepare financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).
- explain and integrate the role of ethics and standards of professional conduct in the accounting profession.
- use the microcomputer to record accounting transactions and prepare financial reports.
- demonstrate the ability to support management functions through budgeting, planning, and decision-making.
- integrate the principles of business, business law, and economics into accounting functions.
- apply principles of accounting to more advanced topics such as, but not limited to: individual taxation, auditing, governmental accounting, cost accounting, and payroll accounting.

**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
ACCT 343 Computer Spreadsheet Applications for Accounting .....	2
ACCT 361 Ethics, Fraud, and Legal Issues for Accountants .....	3
BUS 300 Introduction to Business.....	3
BUSTEC 300.2 Keyboarding/Applications: Document Formatting.....	1
CISC 310 Introduction to Computer Information Science.....	3
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 Individual Taxation (4)	
ACCT 151 Governmental Auditing (3)	
ACCT 153 Governmental Accounting (3)	
A minimum of 9 units from the following:.....	9
BUS 100 English for the Professional (3)	
BUS 105 Business Mathematics (3)	
BUS 320 Concepts in Personal Finance (3)	
BUS 330 Managing Diversity in the Workplace (3)	
BUS 340 Business Law (3)	
ECON 100 Introduction to Economics (3)	
ECON 302 Principles of Macroeconomics (3)	
MGMT 304 Introduction to Management Functions (3)	
MGMT 372 Human Relations and Organizational Behavior (3)	
CISA 305 Beginning Word Processing (2)	
CISA 315 Introduction to Electronic Spreadsheets (2)	

**Total Units Required**

**48**

**Suggested Elective**

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 Clerk

### Certificate of Achievement

#### Program Information

The Accounting Clerk certificate provides fundamental occupational training and preparation for entry-level accounting clerk positions. The program includes basic accounting courses and specialized courses designed for the accounting workplace, including small business technology and basic business principles courses.

#### Career Opportunities

Career opportunities would include accounting clerk or entry-level bookkeeper positions such as: accounts payable clerk, accounts receivable clerk, billing clerk, payroll assistant, assistant bookkeeper, or office assistant.

#### Gainful Employment

For more information about program costs, graduation rates, median debt of program graduates, and other important information regarding Gainful Employment, please visit: Accounting – Accounting Clerk/Bookkeeper Entry Level, <http://www.losrios.edu/gainful-emp-info/gedt.php?major=051044C04>

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

- analyze and record accounting transactions in both manual and computerized accounting systems.
- prepare financial statements manually and using a computerized accounting system.
- solve basic business math problems.
- compose written business communications.
- demonstrate proficiency in the use of word processing and spreadsheet software.

#### Required Program

	Units
ACCT 101 Fundamentals of College Accounting .....	3
ACCT 121 Payroll Accounting.....	3
ACCT 341 Computerized Accounting.....	2
ACCT 343 Computer Spreadsheet Applications for Accounting .....	2
BUS 100 English for the Professional .....	3
BUS 105 Business Mathematics .....	3
BUSTEC 100.1 Keyboarding Skills: Beginning .....	1
BUSTEC 101 Computer Keyboarding: 10-Key.....	1
CISA 305 Beginning Word Processing .....	2
CISA 315 Introduction to Electronic Spreadsheets .....	2

**Total Units Required** **20**

#### 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.

## Full Charge Bookkeeper

### Certificate of Achievement

#### Program Information

The Full Charge Bookkeeper certificate program provides advanced occupational training in accounting. The program provides a strong background in financial and managerial accounting, basic business principles, and business technology.

#### Career Opportunities

Career opportunities would include higher level accounting positions, such as full charge bookkeeper, accountant, or accounting supervisor.

#### Gainful Employment

For more information about program costs, graduation rates, median debt of program graduates, and other important information regarding Gainful Employment, please visit: Accounting – Accounting Clerk/Bookkeeper – Advanced Level, <http://www.losrios.edu/gainful-emp-info/gedt.php?major=051666C01>

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

- identify, analyze, record, and report the financial transactions of an organization using manual and computerized accounting systems.
- measure and categorize costs within a business organization.
- develop information useful to management in the budgeting, planning, and decision-making processes of an organization.
- calculate basic federal and California payroll taxes.
- demonstrate an understanding of federal and California personal income tax laws.
- compose effective communications of financial information to managers, investors, creditors, and other interested parties.
- demonstrate proficiency in the use of word processing and spreadsheet software.
- integrate the basic principles of business into accounting functions.

#### Required Program

	Units
ACCT 101 Fundamentals of College Accounting .....	3
ACCT 121 Payroll Accounting .....	3
ACCT 125 Federal and State Individual Taxation .....	4
ACCT 301 Financial Accounting .....	4
ACCT 311 Managerial Accounting .....	4
ACCT 341 Computerized Accounting .....	2
BUS 100 English for the Professional .....	3
BUS 105 Business Mathematics .....	3
BUS 300 Introduction to Business .....	3
BUSTEC 100.1 Keyboarding Skills: Beginning .....	1
BUSTEC 101 Computer Keyboarding: 10-Key .....	1
CISA 305 Beginning Word Processing .....	2
CISA 315 Introduction to Electronic Spreadsheets .....	2
CISA 316 Intermediate Electronic Spreadsheets .....	2

A minimum of 3 units from the following:..... 3

- ACCT 109 Introduction to Ethics and Fraud in Accounting (1.5)
- BUS 310 Business Communications (3)
- BUS 340 Business Law (3)

**Total Units Required** **40**

#### 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.

*Advisory:* ENGRD 110, ENGWR 101, and MATH 34 with a grade of "C" or better.

*Hours:* 54 hours LEC

This is an introductory course in small business accounting. It covers the accounting cycle for service and merchandising businesses. Topics include identifying and recording accounting transactions in the general and special journals, posting to the general ledger and subsidiary ledgers, preparation of a trial balance, adjusted trial balance and post-closing trial balance, and preparation of adjusting, correcting, and closing entries. Income statements, statements of owner's equity, and balance sheets are prepared and analyzed using basic financial ratios. Additional topics include cash management and bank reconciliations, accounting for sales and purchase discounts, sales taxes, merchandise inventory, and payroll. This course is highly recommended for students who intend to seek employment in a small service or merchandising business, is an excellent preparation course for further study in accounting and business, and is required for accounting degree and certificate candidates.

### 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 and application of accounting principles introduced in ACCT 301 as related to cash and cash flows, receivables, inventories, plant and equipment, intangible assets, current and long-term liabilities, and the time value of money. This course is not intended for transfer to a four-year college.

### 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 and application of financial accounting principles introduced in ACCT 301 and further expanded on in ACCT 103 as related to stockholders' equity, earnings per share, investments, revenue recognition, cash flows, accounting changes, disclosure and reporting, and analysis of financial statements. This course introduces the study of income taxes, deferred income taxes, long-term construction contracts, pension plans, capital/finance leases, and restatement of financial statements. This course is not intended for transfer to a four-year college.

### ACCT 107 Auditing 3 Units

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

*Advisory:* 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 109 Introduction to Ethics and Fraud in Accounting 1.5 Units

*Prerequisite:* None.

*Advisory:* ACCT 101, ENGRD 110, and ENGWR 101; with a grade of "C" or better.

*Hours:* 27 hours LEC

This course explores ethical theories and ethical issues in small businesses through the use of discussions and case studies. Common types of fraud and fraud prevention techniques are also explored.

### ACCT 111 Cost Accounting 3 Units

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

*Hours:* 54 hours LEC

This course is a continuation of the study of managerial accounting with an emphasis on cost accounting systems. Special attention is placed on the development of cost information needed by managers in manufacturing, merchandising, and service related businesses.

### ACCT 121 Payroll Accounting 3 Units

*Prerequisite:* ACCT 101 with a grade of "C" or better

*Hours:* 54 hours LEC

This course covers the basic fundamentals and current practices in payroll processing, payroll accounting, and payroll tax reporting. Federal and state compliance pertaining to payroll processing and tax reporting will be studied. Topics include the Federal Labor Standards Act (FLSA) and state wage and hour laws and how they affect the payroll workflow.

### ACCT 125 Federal and State Individual Taxation 4 Units

*Prerequisite:* None.

*Advisory:* ACCT 101 or ACCT 301, AND ENGRD 310; with grades of "C" or better

*Hours:* 72 hours LEC

This course is a study of basic Federal and State Income Tax regulations with an emphasis on the skills necessary for the preparation of individual income tax returns. Included are filing requirements, determination of taxable income, allowable deductions, tax computation, tax credits, other taxes, payment methods, and audit procedures. This course is recommended for accounting majors. This course is a California Tax Education Council (CTEC) qualifying education course and is offered to members of the community to enable them to become registered tax return preparers in the state of California.

### ACCT 138 Small Business Taxes 2 Units

*Prerequisite:* None.

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

*Hours:* 36 hours LEC

This course covers the local, state, and federal tax responsibilities of owning a small business in California. Topics include income taxes, payroll taxes, property taxes, sales taxes, unemployment insurance tax, and workers' compensation.

### ACCT 151 Governmental Auditing 3 Units

*Prerequisite:* ACCT 153 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 nonprofit organizations.

**ACCT 290 Accounting Clerk Practicum 2 Units**

*Prerequisite:* ACCT 101 or 301 with a grade of "C" or better  
*Advisory:* ACCT 341 and CISA 315 with grades of "C" or better  
*Hours:* 31 hours LEC; 15 hours LAB

Students will complete a simulation project that mirrors work that might be done in an accounting clerk position in a small business. This course also covers job search and job application skills and basic business writing.

**ACCT 292 Full Charge Bookkeeper Practicum 2 Units**

*Prerequisite:* ACCT 290 with a grade of "C" or better  
*Corequisite:* ACCT 311  
*Hours:* 31 hours LEC; 15 hours LAB

This course introduces various management skills necessary to the supervision of the accounting function in an organization. As part of this course, simulated and real-world financial and managerial accounting projects will be completed. This is a capstone course in the Full Charge Bookkeeper certificate program.

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

*Prerequisite:* None.  
*Hours:* 162 hours LAB

An independent studies project involves an individual student or a small group of students in study, research, or activities beyond the regularly offered accounting courses.

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

*Prerequisite:* None  
*Hours:* 72 hours LEC  
 See Experimental Offerings.

**ACCT 301 Financial Accounting 4 Units**

*Prerequisite:* None.  
*Advisory:* ACCT 101, ENGRD 310, and MATH 100; or placement through the assessment process; with grades of "C" or better  
*Course Transferable to UC/CSU*  
*Hours:* 72 hours LEC

This course examines accounting as an information system, evaluating why it is important and how it is used by investors, creditors, and others to make business decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. The course includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. This course is required of all business majors, minors, and accounting degree and certificate candidates. (C-ID ACCT 110)

**ACCT 311 Managerial Accounting 4 Units**

*Prerequisite:* ACCT 301 with a grade of "C" or better  
*Advisory:* ENGRD 310 and MATH 100 with grades of "C" or better; or placement through the assessment process; with a grade of "C" or better  
*Course Transferable to UC/CSU*

*Hours:* 72 hours LEC

This course is the study of how managers use accounting information in decision-making, planning, directing operations, and controlling. The course focuses on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. It includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments. (C-ID ACCT 120)

**ACCT 341 Computerized Accounting 2 Units**

*Prerequisite:* ACCT 101 or 301 with a grade of "C" or better  
*Advisory:* BUSTEC 100.1 and 101 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, Sage 50, or other contemporary software accounting systems.

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

*Prerequisite:* ACCT 101 or ACCT 301 with grades of "C" or better, AND CISA 310 with a grade of "C" or better.

*Advisory:* ACCT 311; with a grade of 'C' or better  
*Course Transferable to CSU*

*Hours:* 31 hours LEC; 15 hours LAB

This course combines the study of accounting and computer spreadsheets. Projects include financial statements, financial analysis, payroll, inventory, data analysis, and other accounting topics. The course focuses on clarity, creativity, and presentation skills.

**ACCT 361 Ethics, Fraud, and Legal Issues for Accountants 3 Units**

*Prerequisite:* None.  
*Advisory:* ACCT 107, ACCT 301, ENGRD 110, and ENGWR 101; with grades of "C" or better.

*Course Transferable to CSU*

*Hours:* 54 hours LEC

This course explores ethics, fraud, and legal issues that must be addressed by accountants, including exploration through case studies. Topics include ethical foundations as well as the unique ethical requirements of professional organizations and the California Board of Accountancy. The course also examines the legal liability of accountants. A variety of case studies are evaluated to gain perspective into ethical lapses, fraud, and legal liability.

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

*Prerequisite: None.*

*Course Transferable to CSU*

*Hours: 162 hours LAB*

An independent studies project involves an individual student or a small group of students in study, research, or activities beyond the regularly offered accounting courses. 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 towards the minimum 60 units required for admissions.

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

*Prerequisite: None*

*Course Transferable to UC/CSU*

*Hours: 72 hours LEC*

See Experimental Offering. 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 towards the minimum 60 units required for admissions.