Accounting

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

<table>
<thead>
<tr>
<th>Business Core Requirements:</th>
<th>15-16 Units</th>
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<tbody>
<tr>
<td>ACCT 101</td>
<td>3</td>
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<tr>
<td>BUS 110 or ECON 302</td>
<td>3</td>
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<tr>
<td>BUS 300</td>
<td>3</td>
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<td>BUS 340</td>
<td>3</td>
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<tr>
<td>BUSTEC 300 or keyboarding competency</td>
<td>1-0</td>
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<tr>
<td>Computer Information Science*</td>
<td>3</td>
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</tbody>
</table>

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

Concentration Requirements: 21 Units

- ACCT 121
- ACCT 125 or 153
- ACCT 301
- ACCT 311
- ACCT 341
- ACCT 343
- BUS 310

Recommended Electives

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

Requirements for Certificate: 27 units

<table>
<thead>
<tr>
<th>Courses Required</th>
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<tbody>
<tr>
<td>ACCT 101</td>
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<td>ACCT 121</td>
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<tr>
<td>ACCT 125 or 153</td>
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<tr>
<td>ACCT 301</td>
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<td>ACCT 311</td>
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<td>ACCT 341</td>
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<tr>
<td>ACCT 343</td>
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<tr>
<td>BUS 340</td>
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<tr>
<td>Computer Information Science*</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>Business Core Requirements:</th>
<th>16-17 Units</th>
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<tbody>
<tr>
<td>ACCT 301</td>
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<tr>
<td>BUS 110 or Economics 302</td>
<td>3</td>
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<tr>
<td>BUS 300</td>
<td>3</td>
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<tr>
<td>BUS 340</td>
<td>3</td>
</tr>
<tr>
<td>BUSTEC 300 or keyboarding competency</td>
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</tr>
<tr>
<td>Computer Information Science*</td>
<td>3</td>
</tr>
</tbody>
</table>

*Three units selected from:
CIS classes; ACCT 341, 343; BUSTEC 305, 310
ACCT 104 Intermediate Accounting  3 Units
Formerly: ACCT 91B
Prerequisite: None
Advisory: ACCT 103 with a grade of “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 301 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: ENGRD 116 or ESLR 320 and ESLW 320; BUS 105, 310, 311, 320; CISC 320; MGMT 360
Recommended Electives
ACCT 107, 121, 153; BUS 105, 320, 330; CISA 300, 310, 311, 320; CISC 320; MGMT 360

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 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 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 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; ENGW 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.