

Screen Shot of Program in College Catalog:

Disciplines • Educational Programs • Course Descriptions

ACCOUNTING BUSINESS / LAW

FACULTY: Vilma Bernal, Chair | Steven Nerud

EDUCATIONAL PROGRAM

ASSOCIATE IN ARTS - Accounting

GRADUATION PLAN B, see page 75

The specialization in Accounting is designed to provide a basic background in business and to meet the general requirements for graduation. It is also designed to provide sufficient preparation to enable the student to begin a career at the bookkeeper level. The training provided here will also serve as valuable preparation for other careers, both in and outside of the field of business.

NOTE: A minimum of 60 units and a cumulative GPA of 2.0 or higher must be completed to earn the Associate in Arts Degree. Always consult a counselor for information on graduation requirements, residency requirements and transfer information.

Program Learning Outcomes –

Upon completion, students will be able to:

- Demonstrate competency in preparing financial statements;
- Use financial statements to make decisions using internal and external information;
- Communicate effectively in quantitative and qualitative terms through writing and speaking;
- Apply ethical values, global awareness, and technological skills to identify financial problems and issues and make appropriate decisions.

REQUIRED COURSES

COURSE	UNITS
Acctg 1 or Acctg 21+Acctg 22	5-6
Acctg 2	5
Acctg 15	3
Acctg 25	3
Bus 1	3
CAOT 31	3
CoSci 401	3
Econ 1	3
Econ 2	3
Finance 1	3
Mgmt 2	3
Mgmt 13	3
Total	40-41

1 INTRODUCTORY ACCOUNTING I (UC:CSU) 5 UNITS

Prerequisite: None | Lecture 5 hrs
Acctg 21 and Acctg 22 together equal Acctg 1
Provides an introduction to accounting theory and practice using journals, ledgers and worksheets. An overview of the accounting cycle is presented for both service and merchandising businesses. Emphasis is placed on the application of accounting principles in the preparation and analysis of financial statements. The course is designed for students majoring in business disciplines and planning to transfer.

2 INTRODUCTORY ACCOUNTING II (UC:CSU) 5 UNITS

Prerequisite: Acctg 1 | Lecture 5 hrs
A continuation of Accounting 1, the course will emphasize the basic elements of managerial accounting used in decision making. Students will be introduced to manufacturing cost accounting, performance evaluation and investment analysis concepts. The course is designed for students majoring in business disciplines and planning to transfer.

15 TAX ACCOUNTING I (CSU) 3 UNITS

Prerequisite: Acctg I or Acctg 21 and Acctg 22
Lecture 3 hrs
A study of Federal and California State Income Taxes as they apply to individuals and sole proprietorships and an analysis of laws, consideration of appropriate accounting procedures, and preparation of reports and returns.

21 BOOKKEEPING & ACCOUNTING I (UC:CSU) 3 UNITS

Prerequisite: None | Lecture 3 hrs
Acctg 21 and 22 together equal Acctg 1
An introductory course on how to perform double entry bookkeeping, work with special journals, and post entries to the general ledger accounts. In addition, students will learn how to prepare trial balances, work sheets, income statements, balance sheets, and adjusting and closing journal entries.

22 BOOKKEEPING & ACCOUNTING II (UC:CSU) 3 UNITS

Prerequisite: Acctg 21 | Lecture 3 hrs
Acctg 21 and 22 together equal Acctg I
Review of the fundamentals of bookkeeping and accounting and the preparation of adjusting, closing, and reversing entries, work sheets and financial statements for a sole proprietorship. Application of accounting principles to partnership and corporation accounting records.

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