

## Accounting (ACCT)

### See also Business

Contact the Business Administration Department for further information.  
(760) 744-1150, ext. 2488  
Office: MD-341

### Associate in Science Degrees -

AS Degree requirements are listed in Section 6 (green pages).

- Accounting

### Certificates of Achievement -

Certificate of Achievement requirements are listed in Section 6 (green pages).

- Accounting

### Certificates of Proficiency -

Certificate of Proficiency requirements are listed in Section 6 (green pages).

- Bookkeeping/Accounting Clerk

## PROGRAMS OF STUDY

### Accounting

The Associate in Arts Degree and/or Certificate of Achievement in Accounting is designed to prepare the graduate for entry into positions in industry, public accounting firms, government, and nonprofit organizations. The graduate will have an understanding of accounting and business concepts.

### A.S. DEGREE MAJOR OR CERTIFICATE OF ACHIEVEMENT

#### Program Requirements

ACCT 104	Accounting Spreadsheet Concepts	2
ACCT 105	Individual Income Taxes	4
ACCT 107	Taxation of Business Entities	4
ACCT 110	Quickbooks	2
ACCT 115	Sales Tax, Payroll Taxes, and Employee Benefits	2
ACCT 201	Financial Accounting	4
ACCT 202	Managerial Accounting	4
BUS 110	Business Mathematics	3
	or	
MATH 120	Elementary Statistics	4
	or	
MATH 130	Calculus for Business and the Social Sciences	4
BUS 117	Legal Environment of Business	3
BUS 125	Business English	3
	or	
BUS 205	Business Communication	3

**TOTAL UNITS** 31 - 32

Recommended Electives: BUS 140, 173; CE 100; CSIT 105 or CSIT 120

### Bookkeeping/Accounting Clerk

Provides a program to prepare the student for an entry-level Bookkeeping/Accounting Clerk position.

### CERTIFICATE OF PROFICIENCY

Program Requirements		Units
ACCT 101	Bookkeeping	3
	or	
ACCT 201	Financial Accounting	4
ACCT 104	Accounting Spreadsheet Concepts	2
ACCT 110	Quickbooks	2
ACCT 115	Sales Tax, Payroll Taxes, and Employee Benefits	2
<b>TOTAL UNITS</b>		<b>9 - 10</b>

## COURSE OFFERINGS

### ACCT 101 Bookkeeping (3)

3 hours lecture

**Note:** Not open to students who have completed ACCT 201

**Transfer acceptability:** CSU

Comprehensive coverage of the basic bookkeeping cycle, including journalizing, posting, worksheet and financial statements. Designed to give practical preparation for bookkeeping positions.

### ACCT 104 Accounting Spreadsheet Concepts (2)

2 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 101 or ACCT 201, or concurrent enrollment in ACCT 101 or ACCT 201

**Transfer acceptability:** CSU

Application of fundamental and some intermediate spreadsheet concepts, principles, and commands in working with templates and modeling problems in accounting principles.

### ACCT 105 Individual Income Taxes (4)

4 hours lecture

**Transfer acceptability:** CSU

Tax planning and preparation topics for individuals including filing status, exemptions, income and exclusions, business expenses, itemized deductions, credits, capital gains, depreciation tax payments, California Personal Income Tax.

### ACCT 107 Taxation of Business Entities (4)

4 hours lecture

**Transfer acceptability:** CSU

Taxation from a business entities approach including business deductions, losses, property transactions, and tax credits. Topics will include rules related to corporations, partnerships, and S corporations.

### ACCT 110 QuickBooks (2)

1 hour lecture - 3 hours laboratory

**Prerequisite:** A minimum grade of 'C' in ACCT 101, or ACCT 201

**Transfer acceptability:** CSU

Applying the computer in the study of accounting principles with emphasis on planning and analysis. Students prepare data and enter accounting transactions, which are used as input for QuickBooks Pro in order to yield the various accounting statements as output.

### ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits (2)

2 hours lecture

**Transfer acceptability:** CSU

Provides a knowledgeable background in all phases and aspects of sales tax and payroll accounting. Surveys the various tax procedures required by the employer and employee in filing the correct forms for social security, and federal and state income tax returns. Worker's compensation and state disability benefits will be discussed, as well as pensions, health plans, vacation and sick leave, and other employee benefits.

### ACCT 120 Analysis of Financial Statements (3)

3 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 201

**Transfer acceptability:** CSU

Exploration of the characteristics of financial statements and analysis of reported results from such statements. How to apply ratios to financial statements and to interpret outcomes in order to draw various inferences and/or conclusions from the results.

### ACCT 197 Accounting Topics (.5 - 4)

Units awarded in topics courses are dependent upon the number of hours required of the student. Any combination of lecture and/or laboratory may be scheduled by the department. Refer to Class Schedule.

**Transfer acceptability:** CSU

Topics in Accounting. See Class Schedule for specific topic offered. Course title will designate subject covered.

**ACCT 201 Financial Accounting**

(4)

4 hours lecture

**Transfer acceptability:** CSU; UC

C-ID ACCT 110

This is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make 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. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

**ACCT 202 Managerial Accounting**

(4)

4 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 201**Transfer acceptability:** CSU; UC

C-ID ACCT 120

This is the study of how managers use accounting information in decision-making, planning, directing operations, and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis in manufacturing and service environments.

**Administration of Justice (AJ)**

Contact Public Safety Programs for further information.

(760) 744-1150, ext. 1722

Office: PSTC, 182 Santar Place, San Marcos

For transfer information, consult a Palomar College Counselor.

**Associate in Science Degrees -**

AS Degree requirements are listed in Section 6 (green pages).

- Administration of Justice - General
- Administration of Justice - Homeland Security
- Administration of Justice - Investigations
- Administration of Justice - Law Enforcement

**Associate in Science for Transfer -**

AS-T, IGEC, and CSUGE requirements are listed in Section 6 (green pages).

- Administration of Justice

**Certificates of Achievement -**

Certificate of Achievement requirements are listed in Section 6 (green pages).

- Basic Police Academy

**PROGRAMS OF STUDY****Administration of Justice**

The field of Administration of Justice is directed toward the prevention, discovery, control and treatment of crimes, criminals, and criminality. This Associate in Science in Administration of Justice for Transfer (A.S.-T.) degree provides a path to students who wish to transfer to a CSU campus in Administration of Justice. The degree allows students to learn the fundamental principles and practices of law enforcement, the court system, and the corrections systems. Students who major in Administration of Justice are preparing for a wide variety of career opportunities in such areas as uniformed police officer, investigation, criminal identification, criminalistics, and corrections.

Pursuant to SBI440, the following completion requirements must be met:

(1) Completion of 60 semester units or 90 quarter units that are eligible for transfer to the California State University, including both of the following:

(A) The Intersegmental General Education Transfer Curriculum (IGEC) or the California State University General Education – Breadth Requirements.

(B) A minimum of 18 semester units or 27 quarter units in a major or area of emphasis, as determined by the community college district.

(2) Obtainment of a minimum grade point average of 2.0."

ADTs also require that students must earn a C or better in all courses required for the major or area of emphasis. A "P" (Pass) grade is not an acceptable grade for courses in the major.

**AS-T TRANSFER MAJOR****List A: Program Requirements**

AJ 100	Introduction To Criminal Justice	3
AJ 104	Criminal Law	3

**List B: Select 2 courses**

AJ 101	Criminal Evidence	3
AJ 102	Criminal Procedures	3
AJ 103	Community Relations	3
AJ 110	Basic Criminal Investigation	3
AJ 131	Juvenile Justice	3
AJ 210	Basic Crime Scene Forensic Science	3

**List C: Select 2 courses**

PSYC 100	Introduction to Psychology	3
SOC 100	Introduction to Sociology	3
PSYC/SOC 205	Statistics for the Behavioral Sciences	4
or		
MATH 120	Elementary Statistics	4

**TOTAL UNITS****18 - 19****Administration of Justice – General**

This program prepares students for a career in the criminal justice system or private security services. The program will give students general knowledge and skills in theory, principles, and techniques of law enforcement agencies and private security services.

**A.S. DEGREE MAJOR**

Program Requirements		Units
AJ 100	Introduction To Criminal Justice	3
AJ 101	Criminal Evidence	3
AJ 102	Criminal Procedures	3
AJ 103	Community Relations	3
AJ 104	Criminal Law	3
AJ 106	Police Ethics	3
AJ 180	Criminology	3
*CE 100	Cooperative Education	3

**Electives (Select 12 units)**

AJ 50	POST Perishable Skills	.5
AJ 51	First Aid/CPR Update	.5
AJ 52	Racial Profiling	.5
AJ 53	Instructor Development	2.5
AJ 65	Preparation for Law Enforcement	3
AJ 83	Law Enforcement Career Strategies	3
AJ 97	Topics In Administration Of Justice	.5 - 20
AJ 140	Criminal Justice In The 21ST Century - Field Study	1.5
AJ 175	Narcotics	3
AJ 197	Topics In Administration Of Justice	.5 - 6

**TOTAL UNITS****36**

\*Cooperative Education must be related to this major.