

Accounting (ACCT)

See also Business Education

Contact the Business Education Department for further information, (760) 744-1150, ext. 2488.

Associate in Arts degree requirements, Certificate of Achievement requirements, and Certificate of Proficiency requirements are listed in Section 6 (green pages) of the catalog.

PROGRAMS OF STUDY

Accounting

Equips students with the skills necessary for employment as a full charge bookkeeper or an accounting technician.

A.A. DEGREE MAJOR OR CERTIFICATE OF ACHIEVEMENT

Program Requirements	Units
ACCT 103 Financial Accounting	4
ACCT 104 Acct Spreadsheet Lab	1
ACCT 105 and Income Tax	3
ACCT 106 or State Income	1
ACCT 107 Taxation of Business Entities	4
ACCT 108 Managerial Accounting	4
ACCT 110 QuickBooks	2
ACCT 115 Sales/Payroll Tax/and Employee Benefits	2
ACCT 120 Financial Statement Analysis	3
BUS 110 Business Mathematics	3
BUS 115 Business Law	3
BUS 125 or Business English	
BUS 205 Business Writing	3
CSIS 105 Computer Concepts/Microcomputer Applications, or	
CSIS/R CSIS 120 Microcomputer Applications	3
TOTAL UNITS	32

Recommended Electives: BUS 100, 116, 140; OIS 101, 115; CE 100

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 103 and Financial Accounting	4
ACCT 104 or Acct Spreadsheet Lab	1
BUS 105 Bookkeeping Fundamentals	3
ACCT 110 QuickBooks	2
ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits	2
TOTAL UNITS	7 - 9

COURSE OFFERINGS

ACCT 103 Financial Accounting	(4)
<i>4 hours lecture</i>	
Corequisite: ACCT 104	
Transfer acceptability: CSU; UC; ACCT 103+104=CAN BUS 2	
Financial accounting theory, principles, and procedures. Application of theory and practice to the accounting cycle and to systems design. An emphasis on both the preparer and the information user will be stressed.	
ACCT 104 Accounting Spreadsheet Laboratory	(1)
<i>2 hours lecture/laboratory</i>	
Corequisite: ACCT 103	
Transfer acceptability: CSU; ACCT 103+104=CAN BUS 2	

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

ACCT 105 Income Tax (3)

3 hours lecture

Transfer acceptability: CSU

Instruction on income tax legislation and procedure, income tax problems, and practice in completing forms as required by the Internal Revenue Service.

ACCT 106 State Income Tax (1)

1 hour lecture

Prerequisite: Completion of, or concurrent enrollment in, ACCT 105

Transfer acceptability: CSU

A study of the major differences between the State and Federal income tax regulations.

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 108 Managerial Accounting (4)

4 hours lecture

Prerequisite: ACCT 103

Transfer acceptability: CSU; UC; CAN BUS 4

Accounting theory, principles, and procedures for financial statement analysis, decentralized operations, cost concepts, cost accounting, budgeting, standard costing, cost profit volume analysis, accounting control, differential analysis, capital budgeting, variable and absorption costing, responsibility accounting, capital investment analysis, and income taxes.

ACCT 110 QuickBooks (2)

4 hours lecture/laboratory

Prerequisite: ACCT 103 or 203, or BUS 105

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 the students with 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: ACCT 103

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, laboratory, or lecture/laboratory may be scheduled by the department. Refer to Class Schedule.

Note: May be taken 4 times

Transfer acceptability: CSU

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

ACCT 203 Survey of Accounting (4)
 4 hours lecture
Corequisite: ACCT 204
Transfer acceptability: CSU
 Introduction to the core primary accounting areas: financial, managerial, taxation, auditing, and accounting information systems. Each area is introduced in terms of its background, conceptual basis, and application in the business environment.

ACCT 204 Financial/Managerial Accounting Spreadsheet Lab (1)
 2 hours lecture/laboratory
Corequisite: ACCT 203
Transfer acceptability: CSU
 Application of fundamental spreadsheet concepts, principles, and commands in working with templates and modeling problems in financial and managerial accounting problems.

ACCT 205 Cost Accounting (3)
 3 hours lecture
Prerequisite: ACCT 108
Transfer acceptability: CSU
 A study of the fundamental principles of cost accounting, including the elements of production costs, cost estimations, byproducts and joint products, spoilage and scrap materials, and systems of cost distribution such as standard cost, job order, and process flow.

Administration of Justice (AJ)

Contact Public Safety Programs for further information, (760) 744-1150, ext. 1722. For transfer information, consult a Palomar College counselor.

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PROGRAMS OF STUDY

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.A. 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
AJ 280 Internship - A Service Learning Experience	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 72 Police Academy Orientation and Leadership	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
CHEM 109 Forensic Chemistry	3

TOTAL UNITS 36

Administration of Justice - Homeland Security

This program prepares students for a career in the public or private job sector providing security services to institutions, government entities (Department of Homeland Security and Transportation Security Administration), and the general public. This program will give students general knowledge and skills of Homeland Security.

A.A. 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 151 Introduction to Terrorism	3
AJ 152 Weapons of Mass Destruction	3
AJ 153 Issues in Homeland Security	3
AJ 180 Criminology	3
AJ 280 Internship - A Service Learning Experience	3

TOTAL UNITS 33

It is recommend that a student working towards an associate degree in Homeland Security take two of the following courses: POSC 110; SOC 110; and/or PSYC 120.

Administration of Justice – Investigations

This program prepares students for a career in the public or private sector providing general knowledge and skills in theory, principles, and techniques of forensic science and investigation in the criminal justice system.

A.A. 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 110 Basic Criminal Investigation	3
AJ 141 Enforcement Psychology	3
AJ 180 Criminology	3
AJ 210 Basic Crime Scene Forensic Science	3
AJ 211 Fingerprint Identification	3
AJ 280 Internship - A Service Learning Experience	3

TOTAL UNITS 36

Administration of Justice–Law Enforcement

This program prepares students with the general knowledge and skills required for a career in municipal and county law enforcement as a sworn peace officer.

A.A. 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 115 Patrol Procedures	3
AJ 131 Juvenile Justice	3
AJ 141 Enforcement Psychology	3
AJ 180 Criminology	3
AJ 280 Internship – A Service Learning Experience	3

TOTAL UNITS 33