

## Accounting (ACCT)

See also Business

Contact the Business Administration Department for further information.  
(760) 744-1150, ext. 2488  
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### 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                           | 3              |
|                    | 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              |
| <b>TOTAL UNITS</b> |   | <b>31 - 32</b> |

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                                     |
|                      | or  |
| ACCT 201             | Financial Accounting                            |
| ACCT 104             | Accounting Spreadsheet Concepts                 |
| ACCT 110             | Quickbooks                                      |
| ACCT 115             | Sales Tax, Payroll Taxes, and Employee Benefits |
| <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 103

**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.

**ACCT 205 Cost Accounting (3)**

3 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 202

**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.