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## ACCOUNTING

**Award Type:** Associate in Science

All businesses need accounting information to measure their profitability, solvency, and liquidity. Accounting is known as the language of businesses and without it, businesses would not be able to communicate with leaders, stakeholders, and government authorities. The program focuses on traditional financial, managerial, and tax accounting principles and techniques. Coursework is sequenced in building blocks of knowledge and skills with an emphasis on learning by doing. The associate degree in accounting prepares students for entry-level positions and professional advancement in public, private, and government accounting. Entry-level opportunities consist of positions such as accounts payable/receivable clerk, payroll accountant, accounting paraprofessional, tax examiner assistant, and junior cost accountant. This is a tech prep program.

**The graduate of the Associate in Science in Accounting will:**

- Record common bookkeeping and accrual transactions in an accounting information system.
- Explain and analyze business transactions involving assets, liabilities, equities, revenues and expenses
- Prepare and read a set of financial statements consisting of an income statement, balance sheet, statement of stockholders' equity and statement of cash flows.
- Perform common managerial/cost accounting analyses to help managers make better decisions.
- Be proficient in the use of computer applications such as QuickBooks, Excel, and Access.
- Perform an effective analysis of financial statement information.
- Prepare a basic individual and small business tax return and assist an individual or small business owner with common tax issues.
- Additional learning outcomes unique to the accounting or bookkeeping certificates: Explain, analyze and record payroll tax transactions.

### Program Requirements

**A major of 30 units is required for the associate in science degree.**

**Required core courses (24 units):**

Course Number	Course Title	Units
ACCT 131	Financial Accounting 1	3.0
ACCT 132	Financial Accounting 2	3.0
ACCT 140	Managerial Accounting	3.0

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ACCT 132	Financial Accounting 2	3.0
ACCT 140	Managerial Accounting	3.0
ACCT 150	Introduction to Accounting Information Systems	3.0
ACCT 160	Introduction Financial Statement Analysis	3.0
ACCT 170	Introduction to Tax Accounting	3.0
BUS 101	Introduction to Business	3.0
CBIS 141	Microsoft Excel-Comprehensive	3.0

**Plus a minimum of 6 units selected from the following:**

Course Number	Course Title	Units
BUS 104	Business Organization and Management	3.0
BUS 107	Human Relations in Business	3.0
BUS 110	Business Law	3.0
BUS 130	Consumer & Family Finance	3.0
BUS 140	Survey of International Business	3.0
BUS 160	Business Communications	3.0
CBIS 142	Microsoft Access-Comprehensive	3.0