

DIVISION	Business & Information Technology
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Accounting, as the language of business, is concerned with how businesses report their transactions and how they interpret the summaries of those transactions. Accountants record and summarize the economic events within a business. In addition, they interpret financial information and conduct solvency and profitability analyses to serve as a basis for sound business decisions.

Core competencies emphasized by courses in this department:

- Read and retain information
- Find and interpret information
- Apply learned knowledge to new situations
- Accept responsibility for own actions

ACCOUNTING ASSOCIATE OF ARTS DEGREE

To graduate with a specialization in Accounting, students must complete all requirements for the certificate plus the general breadth requirements for the Associate Degree (minimum total = 60 units).

Students working for certificates must have a basic knowledge of arithmetic, reading and writing in order to learn and work in the occupations they select.

ACCOUNTING CERTIFICATE

This certificate is designed to prepare students for entry-level positions updating and maintaining accounting records, tabulating expenditures and receipts, tracking accounts payable and receivable, and tabulating profit and loss. Students working for certificates must have a basic knowledge of arithmetic, reading and writing in order to learn and work in the occupation they select.

REQUIRED COURSES		UNITS
ACCT 200	Principles of Accounting I (or ACCT 100 & 101)	4
ACCT 201	Principles of Accounting II	4
ACCT 047	Computerize Account	3
BUSAD 100	Introduction to Business	3
BUSAD 210	Business Law	3
BUSCAL 208	Business and Economic Statistics	4
ECON 200	Introduction to Macroeconomics	3
ECON 201	Principles of Microeconomics	3
MATH 095	Intermediate Algebra	4
BUSCAL 091	Beginning Algebra for Business OR	4
MATH 090	Elementary Algebra	(4)
Ten Units from the list below		10
TOTAL UNITS		45

RECOMMENDED COURSES		UNITS
ACCT 030	Federal and State Taxation	4
ACCT 090	Payroll Accounting	3
ACCT 202	Intermediate Accounting	3
ACCT 206	Cost Accounting	3
ACCT 235	Accounting for Government and Not-for-Profit Organizations I	4
BUSAD 203	Marketing Management	3
BUSCAL 200	Algebra and Finite Methods in Business OR	3
MATH 102	Introduction to College Algebra	4
CIT 101	Introduction to Computer Literacy	3
REALST 100	Real Estate Principles	3

BOOKKEEPING CERTIFICATE

REQUIRED COURSES		UNITS
ACCT 010	Bookkeeping OR	3
ACCT 100	Introduction to Accounting I OR	(4)
ACCT 200	Principles of Accounting	(4)
ACCT 090	Payroll Accounting	3
ACCT 047	Computerize Accounting	3
BUSCAL 050	Quantitative Methods in Business	3
CIT 033	Machine Calculations	3

GOVERNMENTAL and NON-PROFIT ACCOUNTING CERTIFICATE

The purpose of this certificate is to prepare students for a successful career in the public sector.

REQUIRED COURSES		UNITS
ACCT 235	Accounting for Government and Not-For-Profit Organizations I	4
ACCT 236	Accounting for Government and Not-For-Profit Organizations II	4
ACCT 237	Budgeting for Governments	4
ACCT 202	Intermediate Accounting	3
TOTAL UNITS		15

TAX PREPARERS CERTIFICATE

REQUIRED COURSES		UNITS
ACCT 090	Payroll Accounting	3
ACCT 030	Federal and State Taxation	4
ACCT 131	California Income Taxation	2
ACCT 132x4	Volunteer Income Tax Assistance I (VITA I)	2
ACCT 133x4	Volunteer Income Tax Assistance II (VITA II)	2
CIT 033	Machine Calculations or	2
ACCT 010	Bookkeeping	(3)
TOTAL UNITS		15