

### Accounting Certificate

PROGRAM CODE: 2C21255

The **Accounting Certificate** is designed to prepare students for entry-level positions in accounting in public and private sector areas such as manufacturing, small business, financial service, wholesale trades, and government. Specialized training in accounting and finance principles and practices enables students to maintain accounting records and develop financial reports and make effective use of financial information for analysis and decision making. Entry-level employment opportunities include positions in accounts receivable/payable, payroll, income tax preparation, cost accounting, and a number of trainee/internship positions. A minimum grade of C is required in each course taken. This certificate requires 33-34 units.

#### Program Level Student Learning Outcomes

**Outcome 1:** Recognize revenues and expenses in the proper period as required in accrual basis accounting and Generally Accepted Accounting Principles (GAAP), and make adjustments to ledger accounts accordingly.

**Outcome 2:** Develop and use accounting information for daily recording of business financial transactions in a manufacturing environment, and develop and use operational budgets for a manufacturing company.

**Outcome 3:** Use the computer to input routine cash and credit transactions involving sales, purchases, expenses and employees into a computerized general ledger accounting software program.

**Outcome 4:** Prepare, comprehend, and analyze the basic accounting financial statements: Income Statement, Retained Earnings Statement, Balance Sheet, Statement of Cash Flows and the related notes to the financial statements.

Required Courses (28 units)	Units
ACCT 101AF Financial Accounting <i>or</i>	5
ACCT 102HF Honors Financial Accounting	5
ACCT 101BF Managerial Accounting	5
ACCT 104 F Computerized Accounting	2
ACCT 201AF Intermediate Accounting	5
ACCT 201BF Intermediate Accounting	5
ACCT 202 F Introduction to Cost Accounting	3
BUS 111 F Business Communications <i>or</i>	3
BUS 211 F Critical Reasoning and Writing for Business <i>or</i>	3
BUS 211HF Honors Critical Reasoning and Writing for Business	3

No longer offered. sub with Acct 107-F

Restricted Electives (5-6 units)	Units
ACCT 001 F Accounting for Small Business	3
ACCT 011 F Payroll Accounting	2
ACCT 112 F Income Tax Procedure	3
ACCT 090 F Current Topics in Taxation	0.5-3
ACCT 107 F Computerized Accounting with QuickBooks	3
ACCT 203 F Auditing	3
ACCT 204 F Analysis of Financial Statements	3
BUS 240 F Legal Environment of Business <i>or</i>	3
BUS 240HF Honors Legal Environment of Business <i>or</i>	3
BUS 245 F Business Law I	3
CIS 106 F Beginning Spreadsheet (MS Excel)	3
<b>Total Units</b>	<b>33-34</b>

Required

(See counselor for determination of correct course)

## ADMINISTRATION OF JUSTICE

### Administration of Justice

#### Associate in Science Degree for Transfer

PROGRAM CODE: 2S31527

The **Associate in Science in Administration of Justice for Transfer**, also called the Administration of Justice AS-T Degree, prepares students to transfer to CSU campuses that offer bachelor's degrees in Administration of Justice or Criminal Justice. Ed Code Section 66746-66749 states that students earning the Administration of Justice AS-T Degree will be granted priority for admission as an Administration of Justice or Criminal Justice major to a local CSU, as determined by the CSU campus to which the student applies. These courses offer transfer students a choice of three tracks: Criminal Justice, Criminology, or Forensics. This degree requires students to complete 60 CSU transferable units including completion of CSU GE or IGETC and 18 units in the major with a cumulative GPA of 2.0 or better. Title V requires that students earn a grade of "C" or better in all major coursework. There are no additional graduation requirements. This program is designed to be transferable and job oriented. Students seeking employment with a local, state or federal law enforcement agency should specialize in Administration of Justice. The Administration of Justice AS-T Degree requires a total of 18 units of required courses and restricted electives from the categories below as indicated.

#### Program Level Student Learning Outcomes

**Outcome 1:** Demonstrate an understanding of criminal law and the judicial process

**Outcome 2:** Demonstrate an understanding of forensics and criminology.