

Listing of Instructional Division		A.A. Degree	A.S. Degree	AA-T/ AS-T Degree	Voc Cert Prog
Technology and Engineering (cont'd)					
(IDES)	Interior Design				
	Interior Design Assistant		■		
	Commercial Design				■
	Interior Merchandising Level I				■
	Residential Design				■
(JOUR)	Journalism	■		■	■
	Public Relations				■
(MACH)	Machine Technology				
	CNC Operator Skills				○
	Computer Numerical Control (CNC)				■
	Machine Technology Level II				■
	Mastercam Skills				○
	Surfcam Skills				○
	Manufacturing Technology		■		

Listing of Instructional Division		A.A. Degree	A.S. Degree	AA-T/ AS-T Degree	Voc Cert Prog
Technology and Engineering (cont'd)					
(PHOT)	Photography	■			
	Professional Photography				■
(PRNT)	Printing Technology		■		
	Advanced Sheetfed Offset Presswork				■
	Electronic Imaging				■
	Flexography Skills				○
	Printing Technology (General)				■
	Quick Print/In-Plant Graphics				○
	Screen Printing				■
(WELD)	Welding Technology				■

ACCOUNTING

Accounting Associate in Science Degree

PROGRAM CODE: 2S03824

The **Accounting Associate in Science Degree** is designed to prepare students for employment in the fields of accounting and/ or bookkeeping. This major is best suited for the student who wishes to pursue secure rewarding positions such as accounting manager, internal auditor, financial analyst, tax accountant, or controller in public accounting firms, corporations, governmental agencies, or not-for-profit organizations. This degree requires 34-37 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 (31-32 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 <i>or</i>	2
ACCT 107 F Computerized Accounting with QuickBooks	3
ACCT 112 F Income Tax Procedure 220	3
ACCT 201AF Intermediate Accounting	5
ACCT 201BF Intermediate Accounting	5
BUS 111 F Business Communications <i>or</i>	3
BUS 211 F Critical Reasoning and Writing for Business	3
BUS 240 F Legal Environment of Business <i>or</i>	3
BUS 245 F * Business Law I	3

Restricted Electives (3-5 units)

	Units
ACCT 001 F Accounting for Small Business	3
ACCT 011 F Payroll Accounting	2
ACCT 202 F Introduction to Cost Accounting	3
ACCT 203 F Auditing	3
ACCT 204 F Analysis of Financial Statements	3
BUS 151 F Business Mathematics	3
CIS 106 F Beginning Spreadsheet (MS Excel)	3

Total Units **34-37**

*(See counselor for determination of correct course)