

# ACCOUNTING ASSOCIATE IN SCIENCE DEGREE

## Requirements

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. A grade of C or better is required in each course taken. This degree requires 32-34 units.

Code	Title	Units
<b>Required Courses (27 units):</b>		
ACCT 101AF or ACCT 102HF	Financial Accounting Honors Financial Accounting	5
ACCT 101BF	Managerial Accounting	5
ACCT 107 F	Computerized Accounting with QuickBooks	3
ACCT 201AF	Intermediate Accounting	5
ACCT 201BF	Intermediate Accounting	5
ACCT 220 F	Individual Income Tax	4
<b>Restricted Electives (5-7 units):</b>		
ACCT 100 F	Small Business Accounting	3
ACCT 110 F	Payroll Accounting	3
ACCT 202 F	Introduction to Cost Accounting	3
ACCT 203 F	Auditing	3
ACCT 204 F	Analysis of Financial Statements	3
ACCT 205 F	Ethics in Accounting	3
ACCT 230 F	Excel for Accountants	3
BUS 111 F or BUS 211 F or BUS 211HF	Business Communications Critical Reasoning and Writing for Business (formerly Writing for Business) Honors Critical Reasoning and Writing for Business (formerly Honors Writing for Business)	3
BUS 240 F or BUS 240HF or BUS 245 F	Legal Environment of Business Honors Legal Environment of Business Business Law I (formerly BUS 241AF)	3
BUS 295 F	Business Internship (formerly BUS 061 F)	2-4
CIS 106 F	Beginning Spreadsheet (MS Excel)	3
CIS 205 F	Advanced Spreadsheet (MS Excel) (formerly Spreadsheet Advanced MS Excel)	3
<b>Total Units</b>		<b>32-34</b>

**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.

203 and 205 necessary for CPA exam prep

Employers recommend students take Acct 230. Only offered in spring. They should take CIS 106 or CIS 100 as preparation

alternative to Acct 230 is CIS 205. Offered Fall & Sp

<sup>1</sup> See counselor for determination of correct course.

## Program 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.