

Accounting Education

Degrees, Certificates and Awards

Associate in Science: Accounting

Certificate of Achievement: Accounting/
Assistant Bookkeeper, Level IV

Skills Competency Award: Bookkeeping

Department Award: Accounting Assistant/
Bookkeeper, Level I

Department Award: Accounting Assistant/
Bookkeeper, Level II

Department Award: Accounting Assistant/
Bookkeeper, Level III

Program Description

Accounting courses provide the essential foundation needed to succeed in these career areas:

- *Management*: general management, financial management, budget management, assets management, controller, treasurer
- *Private Accounting*: general financial accounting, accounting information systems design, cost accounting, budgeting, taxation, internal auditing, data processing
- *Public Accounting—CPAs*: auditing, tax compliance and tax planning services, management advisory services, computerized accounting systems
- *Government Accounting*
- *Accounting Education*: teaching, research, consulting

Those interested in preparing for immediate employment or advancement should consider:

1. The Skills Competency Award in Bookkeeping that prepares students for working in the areas of entry-level bookkeeper (for small business, sole proprietorship) or accounting clerk (accounts payable or accounts receivable, under supervision of an accounting supervisor).

2. The Accounting Assistant/Bookkeeper Certificate that prepares students to be full-charge bookkeepers in businesses that have computerized or manual accounting systems; or
3. The Associate Degree in Accounting that prepares students for advanced academic work in accounting (transfer to four-year institutions), or for employment and/or promotion to more responsible positions in accounting or business.

Program Student Learning Outcomes

Accounting Degree

1. Use introductory managerial accounting concepts to make decisions within a business.
2. Apply generally accepted accounting principles to record common business transactions, to prepare simple financial statements, and to analyze the results of operations, cash flows and financial position as reported.
3. Calculate and explain the impact of alternate generally accepted accounting principles for financial ratio analysis and economic analysis.
4. Recognize the elementary business laws and the consequences of ignoring or not following legal business precepts and/or behaving unethically.
5. Use introductory level macroeconomics and microeconomics theories to estimate the domestic and global economic impact of conditions/ situations on a given business organization.
6. Use computer technology and applications to record, report and analyze business transactions and their effects on operating, investing and financing activities.
7. Prepare financial reports and communiqués, using standard Business English.
8. Define elementary business management concepts.

Accounting/Bookkeeper Certificate

1. Use introductory managerial accounting concepts to make decisions within a business.

2. Apply generally accepted accounting principles to record common business transactions, to prepare simple financial statements, and to analyze the results of operations, cash flows and financial position, as reported.
3. Use computer technology and applications to record, report and analyze business transactions and their effects on operating, investing and financing activities.
4. Prepare financial reports and communiqués, using standard Business English.
5. Calculate and explain the impact of alternate generally accepted accounting principles for financial ratio analysis and economic analysis.
6. Define elementary business management concepts.

Department Offices

Division: Business Education

Dean: Diane Hollems

Faculty and Offices

Department Co-Chairs:

Cornelia Alsheimer-Barthel (BC-206, ext. 2686)

Al Vera-Graziano (BC-207, ext. 2499)

Requirements for A.S. Degree: Accounting

The Associate Degree will be awarded upon completion of department and college requirements.

Department Requirements (52-61 units)

ACCT 110 — Introduction to Accounting	4
ACCT 150 — Intro to Accounting Software and Systems	4
ACCT 230* — Financial Accounting.....	5
ACCT 240* — Managerial Accounting	4
BUS 101 — Introduction to Business	3
COMP 101 — Introduction to Computer Applications	4
COMP 271 — Business Communication.....	3
ECON 101 — Microeconomics.....	3
ENG 110 — Composition and Reading or	
ENG 110GB — Composition and Reading or	
ENG 110H — Composition and Reading, Honors.....	3
FIN 202 — Managerial Finance.....	3

MATH 104# — Elementary Algebra/Intermediate Algebra with Study Skills **or**.....10

MATH 107# — Intermediate Algebra **or**

MATH 111# — Intermediate Algebra for Math, Science and Business Majors

* ACCT 1 (210) and 2 (220) will also satisfy these requirements.

Any math course higher than Intermediate Algebra will also satisfy this requirement.

Controlled Electives: Choose at least 6 units from following electives:

BLAW 101 — Business Law **or**

 BLAW 110 — Legal Environment of Business.....4

BUS 103 — Business Mathematics.....3

ECON 102 — Macroeconomics

MGMT 102 — Leadership in Organizations

Controlled Electives: Choose at least 6 units from following electives:

ACCT 130 — Payroll Accounting.....4

IBUS 102 — Introduction to International Business

CIS 101 — Introduction to Computers and Information Systems.....4

ECON 106 — International Economics

*Note: Each required course must be completed with a minimum grade of "C".

College Requirements

For complete information, see "Graduation Requirements" in the *Catalog* Index.

Requirements for Department Award: Accounting Assistant/Bookkeeper, Level I Department Requirements (18 units)

ACCT 110 — Introduction to Accounting

ACCT 230 — Financial Accounting

BUS 103 — Business Mathematics.....3

COMP 151AB — Beginning Computer Keyboarding

COMP 171 — Business English.....3

A student must receive a "C" or better in each course. If two or more years have elapsed since ACCT 230

was taken, the candidate must pass a proficiency and currency test to earn the Department Award. A minimum of 6 units must be taken at SBCC. Please note that Accounting 110 is required for the Department Award. The course is not eligible for waiver as a result of completing ACCT 230.

Satisfactory completion of Level I earns Accounting Assistant/Bookkeeper (Level I) Department Award and should enable holder to perform as an:

1. Entry-level Accounting Assistant/Bookkeeper, under supervision, for small proprietorships; *or*
2. Entry-level Accounting Clerk, under supervision, for medium or large proprietorships.

**Requirements for Department Award:
Accounting Assistant/Bookkeeper, Level II
Department Requirements (29 units)**

ACCT 110 — Introduction to Accounting	4
ACCT 230 — Financial Accounting	5
ACCT 240 — Managerial Accounting.....	4
BUS 103 — Business Mathematics.....	3
CIS 101 — Introduction to Computers and Information Systems <i>or</i>	4
COMP 101 — Introduction to Computer Applications	4
COMP 151AB — Beginning Computer Keyboarding	3
COMP 171 — Business English.....	3
COMP 271 — Business Communication.....	3

A student must receive a “C” or better in each course. If two or more years have elapsed since ACCT 230 was taken, the candidate must pass a proficiency and currency test to earn the Department Award. A minimum of 6 units must be taken at SBCC. Please note that Accounting 110 is required for the Department Award. The course is not eligible for waiver as a result of completing ACCT 230.

Satisfactory completion of Level II earns Accounting Assistant/Bookkeeper (Level II) Department Award and should enable holder to perform as an:

1. Entry-level Accounting Assistant/Bookkeeper, under supervision, for small partnerships *or* corporations; *or*

2. Entry-level Accounting Clerk or Accounting Data Processor, under supervision, for medium or large proprietorships, partnerships or corporations; *or*
3. Student of intermediate accounting, managerial accounting, cost accounting, fund accounting and/ or tax accounting.

**Requirements for Department Award:
Accounting Assistant/Bookkeeper, Level III
Department Requirements (37 units)**

ACCT 110 — Introduction to Accounting	4
ACCT 150 — Intro to Accounting Software and Systems	4
ACCT 230 — Financial Accounting	5
ACCT 240 — Managerial Accounting.....	4
BUS 103 — Business Mathematics.....	3
CIS 101 — Introduction to Computers and Information Systems <i>or</i>	4
COMP 101 — Introduction to Computer Applications	4
COMP 109 — Microsoft Excel.....	4
COMP 151AB — Beginning Computer Keyboarding	3
COMP 171 — Business English.....	3
COMP 271 — Business Communication.....	3
<i>Optional:</i>	
ACCT 130** — Payroll Accounting.....	4

**Satisfactory completion of this course earns designation of “Payroll Specialist.”
A student must receive a “C” or better in each course.

A minimum of 6 units must be taken at SBCC. Please note that Accounting 110 is required for the Department Award. The course is not eligible for waiver as a result of completing ACCT 230.

Satisfactory Completion of Level III earns Accounting Assistant/Bookkeeper (Level III) Department Award. Depending on practical experience, should enable holder to perform as an:

1. Accounting Assistant/Bookkeeper, under minimum or little supervision (depending on experience), for proprietorships, small partnerships, or small corporations, using manual or computerized accounting systems; *or*

- Accounting Clerk or Accounting Data Processor, under minimum or little supervision (depending on experience), for small proprietorships, partnerships or corporations.

**Requirements for Certificate of Achievement:
Accounting Assistant/Bookkeeper,
Level IV**

Department Requirements (43-44 units)

ACCT 110 — Introduction to Accounting	4
ACCT 150 — Intro to Accounting Software and Systems	4
ACCT 230 — Financial Accounting	5
ACCT 240 — Managerial Accounting.....	4
BUS 103 — Business Mathematics.....	3
CIS 101 — Introduction to Computers and Information Systems <i>or</i>	4
COMP 101 — Introduction to Computer Applications	4
COMP 109 — Microsoft Excel.....	4
COMP 111 — Microsoft Access <i>or</i>	4
ACCT 160 — Accounting with QuickBooks	3
COMP 151AB — Beginning Computer Keyboarding	3
COMP 171 — Business English.....	3
COMP 271 — Business Communication.....	3
MGMT 101 — Introduction to Management <i>or</i>	3
MGMT 102 — Leadership in Organizations	3

A minimum of 6 units must be taken at SBCC. Please note that Accounting 110 is required for the Certificate of Achievement. The course is not eligible for waiver as a result of completing ACCT 230.

Depending on practical experience, this Certificate should enable holder to perform as a:

- Full-Charge Bookkeeper (depending on experience) for proprietorships, small partnerships or small corporations, using manual or computerized accounting systems; *or*
- Accounting Clerks Supervisor (depending on experience) or Accounting Data Processors Supervisor (depending on experience) for proprietorships, small partnerships or small corporations.

Requirements for Skills Competency

Award: Bookkeeping

Department Requirements (13 units)

ACCT 110 — Introduction to Accounting	4
BUS 103 — Business Mathematics.....	3
COMP 151AB — Beginning Computer Keyboarding	3
COMP 171 — Business English.....	3

Students must complete the above courses with a grade of "C" or higher or credit in all courses.

Tutorial Opportunities

Tutors are provided for Accounting students and are available to help students five days a week. Outstanding students in Business and Accounting are selected to serve as paid tutors.

Course Descriptions

**ACCT 110 — Introduction to Accounting
(4) — CSU**

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H

Hours: 72 lecture

Basic theory of accounts. Principles of sole proprietorship, including concepts of how to keep manual or computerized financial records for small businesses.

**ACCT 130 — Payroll Accounting
(4) — CSU**

Prerequisites: ACCT 110 or 230

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H or 110GB

Hours: 72 lecture

Study and application of payroll accounting concepts, procedures, and related internal controls. Specialized areas: Federal and state payroll taxes, withholdings, preparation and filing of governmental forms, record keeping systems and procedures.

ACCT 150 — Introduction to Accounting Software and Systems

(4) — CSU

Prerequisites: ACCT 110 or 230

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H

Hours: 108 (54 lecture, 54 lab)

Review of computer application software programs used in financial and managerial accounting. Topics include general and special journal subsidiary ledgers, invoicing, report generation and analysis, and development of computer-based spreadsheets.

ACCT 160 — Accounting with QuickBooks (3) — CSU

Prerequisites: ACCT 110 or 230

Skills Advisories: MATH 100

Hours: 54 lecture

Review and application of accounting principles, using QuickBooks computer software. Topics include setting up business books and working with inventory, accounts receivable, accounts payable, payroll, financial statements and reports.

ACCT 170 — Accounting with MS Great Plains Dynamics (2.5) — CSU

Prerequisites: ACCT 110 or 230

Corequisites: COMP 170

Skills Advisories: MATH 1 and Eligibility for ENG 110 or 110H

Hours: 45 lecture

Introduction to Microsoft Great Plains Dynamics, a computerized accounting application which is widely used by small, medium and large-sized businesses, as well as many accounting firms. Topics include computerized general ledger and payroll accounting, accounting applications for accounts receivable and accounts payable, fixed assets accounting, income tax preparation, inventory procedures, financial statements and computerized accounting simulation.

ACCT 215 — Fundamentals of Income Tax (3) — CSU

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H

Hours: 54 lecture

Study and application of federal income tax law as it relates to individuals and small business (proprietorships). Partnerships, corporation and fiduciary tax principles. Differences between federal and state laws noted.

ACCT 230 — Financial Accounting (5) — CSU, UC

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H

Course Advisories: ACCT 110

Hours: 90 lecture

Application of financial accounting concepts, principles and procedures for corporations engaged in manufacturing, merchandising, or service operations. Preparation, use and analysis of financial statements. Specialized areas of study include internal controls of an accounting system, accounting for cash, receivables, inventories, property and equipment, intangibles, investments, current and long-term liabilities, contributed capital and retained earnings.

ACCT 240 — Managerial Accounting (4) — CSU, UC

Prerequisites: ACCT 230

Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H

Hours: 72 lecture

Study and application of managerial accounting concepts and procedures. Specialized areas of study include job-order and process costing systems design, cost behavior analysis, cost-volume-profit analysis, standard costing, activity-based costing, flexible budgets, cost variance analysis, responsibility accounting, relevant costs for decision-making, capital budgeting decisions, and service department cost allocation to operating departments.