

# 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

Melissa Moreno, *Dean*

(Wake Campus, Rm. 1, ext. 8284)

### Faculty and Offices

Cornelia Alsheimer-Barthel, *Chair* (BC-206, ext. 4454)

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

### Requirements for AS 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 <i>or</i>	
ENG 110GB — Composition and Reading <i>or</i>	
ENG 110H — Composition and Reading, Honors.....	3
FIN 202 — Managerial Finance.....	3
MATH 107# — Intermediate Algebra <i>or</i>	
MATH 111# — Intermediate Algebra for Math,	
Science and Business Majors .....	4-5

\* 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 <i>or</i>	
BLAW 110 — Legal Environment of Business.....	4
BUS 103 — Business Mathematics.....	3
ECON 102 — Macroeconomics .....	3
MGMT 102 — Leadership in Organizations .....	3
<i>Controlled Electives: Choose at least 6 units from following electives:</i>	
ACCT 130 — Payroll Accounting.....	4
ACCT 160 — Accounting with Quickbooks .....	3
ACCT 215 — Fundamentals of Income Tax .....	3
ACCT 280 — Accounting Ethics.....	3
IBUS 102 — Introduction to International Business .....	3
CIS 101 — Introduction to Computers and	
Information Systems.....	4
ECON 106 — International Economics .....	3

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

### 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 .....	4
ACCT 230 — Financial Accounting .....	5
BUS 103 — Business Mathematics.....	3
COMP 151AB — Beginning Computer Keyboarding .....	3
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*
2. 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.

ACCT 210 will also satisfy requirement. However, if two or more years have elapsed since ACCT 230 (or 210) was taken, then the candidate must pass a proficiency test to earn the Certificate of Achievement.

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

1. Full-Charge Bookkeeper (depending on experience) for proprietorships, small partnerships or small corporations, using manual or computerized accounting systems; *or*
2. 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.

#### Program Cost and Outcome

For planning purposes, the webpage below provides information on the cost of attendance, program length (assuming a student attends full-time), financing options and historical student completion rates:

[www.sbcc.edu/financialaid/gainfulemployment/  
Accounting%20AssistantBookkeeper.htm](http://www.sbcc.edu/financialaid/gainfulemployment/Accounting%20AssistantBookkeeper.htm)

## Accounting Education Courses

### 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  
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: 72 lecture*

Review of computer application software programs used in financial and managerial accounting. Topics include implementing and using computerized accounting programs, spreadsheet software, and managerial systems relating to corporate culture and business ethics.

**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 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 and accounting firms. Topics include computerized general ledger and payroll accounting, accounting applications for accounts receivable, accounts payable, fixed assets, inventory, payroll, income tax preparation and financial statements.

**ACCT 215 — Fundamentals of Income Tax****(4) — CSU***Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H**Hours: 72 lecture*

Study and application of federal income tax law as it relates to individuals and small businesses (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 principles and procedures for corporations. Preparation, use and analysis of financial statements. Includes 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**Course Advisories: ACCT 110**Skills Advisories: MATH 4 and Eligibility for ENG 110 or 110H**Hours: 72 lecture*

Study and application of managerial accounting concepts and procedures. Includes various costing systems, cost behavior analysis, cost-volume-profit analysis, budgeting, variance analysis, relevant costs, capital budgeting decisions.

**ACCT 280 — Accounting Ethics and Leadership****(3) — CSU***Prerequisites: ACCT 230**Skills Advisories: Eligibility for ENG 110 or 110H**Hours: 54 lecture*

Regulatory review of accounting civil law, regulations and standards specific to the practice of accounting in the state of California. Leadership skills needed to be leaders in the accounting community, with a commitment to ethics, excellence and best practices.