

ACCOUNTING/FINANCE

Business, English, and Language Arts Division

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Accounting/Finance Occupational Program

ACCOUNTING

Accounting A.S. Degree

Career Opportunities

Accounting graduates set up accounting systems that allow businesses or individuals to organize, maintain, and audit financial records. In their work, accountants may be involved in preparing tax returns, budgets, and financial statements, recording business transactions, advising businesses on accounting systems, or auditing financial records. Employment opportunities in accounting are plentiful, and are expected to continue to grow in the foreseeable future.

The Accounting program is designed to provide students with the skills and knowledge required for entry-level positions in accounting, industry, government, financial institutions, and small businesses. The program encompasses classroom instruction and extensive hands-on application with both manual and computerized accounting systems. Cabrillo College offers a Skills Certificate in Bookkeeping and Financial Management, a Certificate of Achievement in Accounting, and an Associate of Science degree in Accounting.

Learning Outcomes:

1. Develop, create, and maintain an accounting process and book-keeping system for a business organization.
2. Create, manage, and maintain records and financial statements for managers of a business organization.

A.S. General Education 21 Units

Core Courses (24-25 units)

ACCT 1A	Financial Accounting.....	4
ACCT 6	Spreadsheets for Accounting	4
ACCT 16	Accounting Ethics.....	4
or		
PHILO 10	Ethics.....	3
or		
PHILO 10H	Honors Ethics.....	3
ACCT 151A	Introduction to Accounting: Bookkeeping Concepts.....	4
ACCT 163	Using QuickBooks.....	3
BUS 5	Business Information Systems.....	4
CABT 102	10-Key Calculator.....	1
CABT 110A*	Computer Keyboarding-Alphabet Keys	0.5
CABT 110B*	Computer Keyboarding-Numbers/Symbols	0.5

Approved Electives (9 Units)		Units
ACCT 1B	Managerial Accounting.....	4
ACCT 54A	Income Tax I, Individual.....	4
ACCT 199C	Career Work Experience Education	0.5 - 4
BUS 9	Business Statistics.....	3
BUS 18	Business Law.....	4
BUS 20	Introduction to Business.....	3
BUS 52	Business Communications.....	3
BUS 60	International Business.....	3
BUS 163	Global Business Management.....	3
FIN 4	Money Management.....	4
FIN 10	Introduction to Investments	4
Electives (5-6 Units)		Units
(Any Course numbered 1-199).....		5-6

TOTAL Units 60

**Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.*

Accounting Certificate of Achievement

Learning Outcomes:

1. Develop, create, and maintain an accounting process and book-keeping system for a business organization.
2. Create, manage, and maintain records and financial statements for managers of a business organization.

Core Courses (24-25 units) Units

ACCT 1A	Financial Accounting.....	4
ACCT 6	Spreadsheets for Accounting	4
ACCT 16	Accounting Ethics.....	4
or		
PHILO 10	Ethics.....	3
or		
PHILO 10H	Honors Ethics.....	3
ACCT 151A	Introduction to Accounting: Bookkeeping Concepts.....	4
ACCT 163	Using QuickBooks.....	3
BUS 5	Business Information Systems.....	4
CABT 102	10-Key Calculator	1
CABT 110A*	Computer Keyboarding-Alphabet Keys	0.5
CABT 110B*	Computer Keyboarding-Numbers/Symbols	0.5

Required Courses (3 units)

ENGL 100	Elements of Writing.....	3
or		
ESL 100	High Advanced Academic ESL	4-6
or		
ENGL 1A/1AH/1AMC/1AMCH		3
or		
CABT 157	Business and Technical Writing.....	3

TOTAL Units 27 - 31

**Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.*

Bookkeeping Skills Certificate

Learning Outcomes:

1. Develop, create, and maintain an accounting process and book-keeping system for a business organization.
2. Create, manage, and maintain records and financial statements for managers of a business organization.

Core Courses - Level 1

ACCT 151A	Introduction to Accounting: Bookkeeping Concepts.....	4
BUS 5	Business Information Systems.....	4
CABT 110A*	Computer Keyboarding-Alphabet Keys.....	0.5
CABT 110B*	Computer Keyboarding-Numbers/Symbols....	0.5
CABT 102	10-Key Calculator.....	1

Required Courses (3-6 units)

ENGL 100	Elements of Writing.....	3
or		
ESL 100	High Advanced Academic ESL.....	4-6
or		
ENGL 1A/1AH/1AMC/1AMCH	3
or		
CABT 157	Business and Technical Writing.....	3

TOTAL Units **13-16**

Financial Management Skills Certificate

Learning Outcomes:

1. Develop and maintain an understanding of the operations and fundamentals of financial statements and the investment market available to investors such as stocks, bonds, mutual funds, etc.
2. Develop an understanding of personal financial management processes such as budgeting, personal taxation, home/auto purchases, consumer credit issues.

Skills Certificate Required Courses (16 units)

ACCT 1A	Financial Accounting.....	4
BUS 18	Business Law.....	4
FIN 4	Money Management.....	4
FIN 10	Introduction to Investments.....	4

TOTAL Units **16**

**Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.*

Accounting Courses

ACCT 1A Financial Accounting

4 units; 4 hours Lecture, 1 hour Laboratory
 Recommended Preparation: ACCT 151A
 Repeatability: May be taken a total of 1 time.
 Teaches accounting concepts from the user’s perspective. Covers the preparation, communication, use and analysis of accounting information. Emphasis on accounting theory, critical thinking, and the use of accounting information in business decision-making. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU; UC. C-ID: ACCT 110

ACCT 1B Managerial Accounting

4 units; 4 hours Lecture, 1 hour Laboratory
 Prerequisite: ACCT 1A.
 Repeatability: May be taken a total of 1 time.
 Teaches the selection, use, and analysis of accounting information by managers. Covers cost accounting for manufacturing organizations, decision-making based upon accounting information, the evaluation of business segments, cost-volume-profit analysis, responsibility accounting, standard cost systems, and variance analysis. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU; UC. C-ID: ACCT 120

ACCT 6 Spreadsheets for Accounting

4 units; 3 hours Lecture, 5 hours Laboratory
 Prerequisite: ACCT 151A or ACCT 1A and BUS 5 or CABT 41.
 Repeatability: May be taken a total of 1 time.
 Covers the creation, evaluation, and use of electronic spreadsheets in the accounting profession to present interest, depreciation, uncollectible accounts, financial analysis, and departmental activities. Includes spreadsheet design and management, formulas, functions, and charts. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 16 Accounting Ethics

4 units; 4 hours Lecture
 Prerequisite: ACCT 1A.
 Repeatability: May be taken a total of 1 time.
 Analyzes the role of ethics in today’s accounting profession. Studies classical ethical theory, relating those theories to the AICPA’s Standards of Ethical Conduct and applying those combined theories and rules to ethical problems found in today’s accounting world. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 54A Income Tax I, Individual

4 units; 4 hours Lecture
 Prerequisite: ENGL 100 or ESL 100 and READ 100.
 Recommended Preparation: ACCT 151A or ACCT 1A; Eligibility for MATH 154.
 Repeatability: May be taken a total of 1 time.
 Teaches federal and California tax principles, planning and compliance. Focuses on individual taxpayers, computerized tax projects, qualifies for California Tax Preparer (CTEC) QUALIFYING education. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 151A Introduction to Accounting: Bookkeeping Concepts

4 units; 4 hours Lecture, 1 hour Laboratory
 Repeatability: May be taken a total of 1 time.
 Covers practical accounting, terminology, and the complete accounting cycle from documentation through journals, ledgers, and financial statements for both service and merchandising companies. Designed for careers in the field of accounting as well as business owners who wish to prepare their own accounting records. May be offered in a Distance-Learning Format.
Transfer Credit: Non-transferable.

ACCT 155 Payroll Tax Accounting with Accounting Software

4 units; 4 hours Lecture, 2 hours Laboratory

Repeatability: May be taken a total of 1 time.

Introducing payroll accounting. Includes payroll calculations and federal and California payroll tax requirements for withholding and reporting. Also covers labor laws, the importance of internal control, retirement plans, and workers' compensation programs along with current events in this area. May be offered in a Distance-Learning Format.

Transfer Credit: Non-transferable.

ACCT 163 Using QuickBooks

3 units; 3 hours Lecture, 1 hour Laboratory

Prerequisite: ACCT 151A.

Repeatability: May be taken a total of 1 time.

Introduces use of QuickBooks from the accounting practitioner's perspective. Includes setting up new businesses, entering data, locating information, and analyzing financial statements for service, merchandising, and manufacturing companies. May be offered in a Distance-Learning Format.

Transfer Credit: Non-transferable.

Finance Courses**FIN 4 Money Management**

4 units; 3 hours Lecture, 2 hours Laboratory

Recommended Preparation: BUS 155.

Repeatability: May be taken a total of 1 time.

Teaches the financial planning process of money management including budgeting, credit and debt analysis, investments options (stocks, bonds, and mutual funds), acquiring real estate, and retirement planning. Outlines various methods to establish wealth to maintain an independent and secure financial life. This course may be offered in a Distance-Learning Format.

Transfer Credit: Transfers to CSU; UC.

FIN 10 Introduction to Investments

4 units; 3 hours Lecture, 2 hours Laboratory

Recommended Preparation: Eligibility for MATH 154.

Repeatability: May be taken a total of 1 time.

Surveys of investment management and investment alternatives with particular emphasis on the equity markets including analysis of investment goals, the relationship of risk to rewards, internal and external factors affecting market prices, choosing among investment alternatives, and the time value of money. Involves the use of computers and Internet-based research. This course maybe offered in a Distance-Learning Format.

Transfer Credit: Transfers to CSU.