

ACCOUNTING, ASSOCIATE IN ARTS DEGREE

Banner Code: 2_AA_ACCT

Control Number: 11415

Financial Aid Eligible

This curriculum provides fundamental accounting concepts for students who wish to pursue accounting degrees at four-year institutions. The program also prepares students with adequate accounting training for accounting and bookkeeping positions. All courses in this program satisfy semester unit requirements necessary to qualify to sit for the Uniform Certified Public Accountant (CPA) Examination. Students interested in becoming a CPA will find this program particularly useful.

Program Level Learning Outcomes

Upon completion of this program, students will be able to:

1. Process and apply accounting transaction analysis into an accounting system.
2. Prepare the four basic financial statements.
3. Analyze results of financial information via ratios, relationships, and variance analysis to aid management decision making.
4. Utilize federal income taxation concepts to compile individual tax returns and forms.

Potential careers students may enter upon completion are as follows:

- Bookkeeping, accounting, and auditing clerks
- Bill and account collectors
- Billing and posting clerks
- Payroll and timekeeping clerks

Review Graduation Requirements (<https://catalog.cccd.edu/golden-west/graduation-requirements/associate-degree/>) and General Education (<https://catalog.cccd.edu/golden-west/general-education/>).

Course	Title	Units
Required Courses		
ACCT G101	Financial Accounting	4
ACCT G102	Managerial Accounting	4
ACCT G130	Computerized Accounting	3
or ACCT G235	Quickbooks Pro for Accountants	
ACCT G111	Individual Income Taxation	3
Elective Courses		
<i>Select one of the following:</i>		
ACCT G113	Business Income Taxation	3
ACCT G210	Cost Accounting	3
ACCT G211	Intermediate Accounting 1	3
<i>Select one of the following:</i>		
ACCT G110	Payroll Accounting and Taxation	3
ACCT G212	Intermediate Accounting 2	3
ACCT G215	Sarbanes-Oxley Act and Internal Controls	3
ACCT G220	Forensic Accounting, Introduction	3
BUS G130	Introduction to Business Writing	3
or BUS G139	Business Communication	

Course	Title	Units
Major Total		20
GE Pattern (Local, CSU GE-Breadth, or IGETC)		18-39
Total Units		60

Recommended Program Sequence

These sequences are general course maps for students to finish all major and general education requirements for two-year completion of degrees, completion of short-term certificates, and/or fulfillment of transfer requirements. However, this may not be an appropriate path for all students. The two-year sequence is based on English and Math placement and meeting other course prerequisites. **Students are advised to meet with a GWC Counselor to review course selections and sequences to ensure that completion of this program will meet a student's transfer and career goals.**

Year 1:

Course	Title	Units
Semester 1		
ACCT G101	Financial Accounting	4
ACCT G111	Individual Income Taxation	3
ACCT G130	Computerized Accounting	3
or ACCT G235	Quickbooks Pro for Accountants	
ENGL G100	Freshman Composition ^A	4
<i>Units</i>		14

Course	Title	Units
Semester 2		
ACCT G102	Managerial Accounting	4
Area E: Lifelong Understanding and Self-Development or Area A: English Language, Area B: Natural Sciences, Area C: Arts & Humanities, Area D: Social & Behavioral Sciences		3
Area C: Arts & Humanities course		3
Elective coursework for a total of 3 units		3
<i>Select one of the following:</i>		
ACCT G113	Business Income Taxation	3
ACCT G210	Cost Accounting	3
ACCT G211	Intermediate Accounting 1	3
<i>Units</i>		16

Year 2:

Course	Title	Units
Semester 3		
Area D: Social & Behavioral Science course		3
Elective coursework for a total of 6 units		6
<i>Select one of the following:</i>		
ACCT G110	Payroll Accounting and Taxation	3
ACCT G212	Intermediate Accounting 2	3
ACCT G215	Sarbanes-Oxley Act and Internal Controls	3
ACCT G220	Forensic Accounting, Introduction	3
BUS G130	Introduction to Business Writing	3
or BUS G139	Business Communication	
<i>Select one of the following or satisfy Math competency (completion of Algebra 2 in High School with a "C" or better):</i>		
MATH G030	Intermediate Algebra	4

Course	Title	Units
MATH G040	Accelerated Elementary and Intermediate Algebra	5
MATH G080	Pre-Statistics	5
If Math competency is satisfied, take Elective coursework for a total of 3 units.		3
<i>Units</i>		<i>15-17</i>

Course	Title	Units
Semester 4		
Area B: Natural Science course		3
Cultural Diversity requirement #		3
Elective coursework to reach a minimum of 60 units		5-9
<i>Units</i>		<i>11-15</i>
Total minimum units required		60

#

Cultural Diversity requirement (<https://catalog.cccd.edu/golden-west/general-education/associate-degree/>) list of approved courses.

^

Program sequence may not be recommended for students who self-place into ENGL G100S. Students should see a Counselor for appropriate advisement.