

ACCOUNTING, ASSOCIATE IN SCIENCE DEGREE

Financial Aid Eligible

Banner Code: 1_AS_ACCT

Control Number: 03960

The Accounting certificate program contains coursework in financial and managerial accounting, computerized accounting, and intermediate, tax, and cost accounting. Completing the program will provide students with the skills necessary for employment in a variety of accounting positions. Career opportunities include: accounts payable/receivable specialist, cost accountant, disbursement specialist, full charge bookkeeper, general ledger specialist, junior accountant, payroll specialist, senior accountant, and tax staff.

Complete the Accounting Certificate of Achievement and the Associate in Science graduation requirements as outlined in the Graduation Requirements section of the catalog.

Program Outcomes

1. Demonstrate various activities performed in the accounting function of industry, apply comprehensive accounting skills, utilize technical knowledge, and display ethical behaviors and practices.
2. Demonstrate technical knowledge of accounting related topics that provide major course transfer to a four-year institution.

Associate in Science Degree Requirements

1. **UNIT REQUIREMENT** - 60 UNITS, with at least a 2.0 grade point average. At least 12 of the units must be earned at OCC, with a minimum of one course taken for a letter grade. At least 3 units in an advanced course from the program must be completed at OCC. A student must be enrolled at the time of application for graduation. Units earned at an accredited college or university on a credit/no credit basis will be counted toward the degree requirements of the college, to a maximum of 15 units.
2. **MAJOR REQUIREMENT** - Complete the AA or AS major requirements as detailed in the Degree and Certificate section of this catalog.
3. **MATHEMATICS REQUIREMENT** - Demonstrate competence in mathematics by either obtaining a satisfactory grade (grade of "C" or better or "pass") in a mathematics course at or above the level of Intermediate Algebra as demonstrated by prior coursework, or by demonstrating competency that is comparable through the completion of a college-level math course that has Intermediate Algebra as a prerequisite: Psychology A160 or Math A100 or higher, with the exception of Math A220.
4. **GENERAL EDUCATION REQUIREMENT** - Students may choose to complete Option 1 (OCC AA GE) (<https://catalog.cccd.edu/orange-coast/general-education-patterns/associate-arts-general-education-option-1/>), Option 1 (OCC AS GE) (<https://catalog.cccd.edu/orange-coast/pathways/business-management-entrepreneurship/accounting/accounting-associate-science-degree/orange-coast/general-education-patterns/associate-science-general-education-option-1/>), Option 2 (CSU GE) (<https://catalog.cccd.edu/orange-coast/general-education-patterns/associate-degree-general-education-option-2/>), or Option 3 (IGETC) ([https://catalog.cccd.edu/orange-coast/general-education-patterns/associate-degree-general-](https://catalog.cccd.edu/orange-coast/general-education-patterns/associate-degree-general-education-option-3/)

education-option-3/)) to satisfy the general education requirement. See the General Education Patterns section of this catalog for more information.

Course	Title	Units
Year 1		
Semester 1		
ACCT A101	Financial Accounting	4
BUS A100 or BUS A100H	Introduction to Business or Introduction to Business Honors	3
CIS A111	Introduction to Computer Information Systems	3
	Units	10
Semester 2		
ACCT A102	Managerial Accounting	4
ACCT A110	Excel for Accounting and Finance	3
	Units	7
Semester 3		
ACCT A212	Intermediate Accounting 1	3
BUS A139	Business Communication	3
	Units	6
Semester 4		
ACCT A111 or ACCT A116	Individual Income Tax or Business Taxation	3
ACCT A210	Cost Accounting	3
ACCT A213	Intermediate Accounting 2	3
ACCT A218	Auditing	3
	Units	12
	Total Units	35

Requirement	Units
Minimum Program Major Units	35
AS General Education Option 1, 2, or 3	Varies
Transferable electives to satisfy unit requirement	Varies
Total Degree Units	60

Accounting Suggested Electives

Course	Title	Units
ACCT A114	Volunteer Income Tax Assistance	1
ACCT A119	Payroll	3
ACCT A216	Not-for-Profit Accounting	3
BUS A210	Securities Investment	3
BUS A240	Entrepreneurship	3
MGMT A100	Applied Management for Public and Private Organizations	3
MGMT A115	Human Relations and Supervision	3