

Accountancy

Award Type	Units
Certificate of Performance:	
Accounting Bookkeeping	12–13
Continuing Education for CPA Candidates	9
Certificate of Achievement:	
Accountancy	22
Accountancy for Enrolled Agents	12
Associate of Science Degree:	
Accountancy	37*

* and courses to meet graduation requirements, general education and electives as needed to meet the minimum of 60 units required for the degree.

Program Description

The documentation of business activities is accomplished through accounting. Without accurate and timely accounting information businesses do not know their financial position, who owes them money, whom they owe money to, or what assets they have available for business processes, etc.

This program addresses the minimum skill levels to enter the technical and exacting world of accountancy. With the basic knowledge of financial and managerial accounting, computerized accounting applications, accounting terminology, and the process and flow of accounting, an individual is ready for entry level positions in service, retail, and manufacturing businesses

Program Learning Outcomes

Students who complete the Accountancy program will be able to:

- Demonstrate an understanding of basic accounting terminology and the process by which transactions are analyzed, evaluated, and communicated into the financial statements.
- Demonstrate the ability to compute, record, and verify quantitative and qualitative information in order to maintain financial records.
- Create accurate, reliable, and relevant accounting documents and reports for decision makers using the information.
- Demonstrate effective use of accounting software applications considered applicable to the current accounting environment.

- Understand and practice high ethical standards with internal and external stakeholders.

Career Options

Career options include entry into the accounting profession in the fields of:

- Small business bookkeeping
- Accounts receivable
- Accounts payable
- Inventory control
- Cost accounting
- Payroll

Faculty	Office	Telephone/Email
Alan Viersen	M-107K	619-388-7693 aviersen@sdccd.edu
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Certificate of Performance: Accounting Bookkeeping

Courses:	Units
ACCT 102 Basic Accounting	3
or	
ACCT 116A Financial Accounting	4
ACCT 150 Computer Accounting Applications	3
BUSE 101 Business Mathematics	3
CBTE 143 Intermediate Microsoft Excel	3
Total Units = 12–13	

*A Certificate of Performance is a departmental award that does not appear on the student's transcript. All courses must be completed within the San Diego Community College District.

Note: This program is not eligible for federal financial aid in accordance with Federal regulations.

Certificate of Performance: Continuing Education for CPA Candidates

Courses:	Units
ACCT 201A Intermediate Accounting I	3
ACCT 201B Intermediate Accounting II	3
BUSE 201 Business Organization and Management	3
Total Units = 9	

*A Certificate of Performance is a departmental award that does not appear on the student's transcript. All courses must be completed within the San Diego Community College District.

Note: This program is not eligible for federal financial aid in accordance with Federal regulations.

Certificate of Achievement: Accountancy

General knowledge of financial and managerial accounting in a technological environment as well as introductory knowledge of inventory, cost, and payroll accounting.

Courses:	Units
ACCT 116A Financial Accounting	4
ACCT 116B Managerial Accounting	4
ACCT 120 Federal Income Tax	3
ACCT 121 California Income Tax	1
ACCT 150 Computer Accounting Applications	3
ACCT 201A Intermediate Accounting I	3
CISC 181 Principles of Information Systems	4
Total Units = 22	

Certificate of Achievement: Accountancy for Enrolled Agents

Enrolled Agents are tax professionals certified and licensed by the Internal Revenue Service (IRS) to represent taxpayers. They may practice before the IRS in all matters connected with taxation related to clients' rights, privileges, and laws or regulations administered by the IRS. They may also practice anywhere in the United States.

This certificate prepares students for entry-level positions and promotional opportunities in the field of taxation accounting. Students gain a foundation in all types of taxation issues in preparation to sit for the IRS Enrolled Agent Exam.

Courses:	Units
ACCT 120 Federal Income Tax	3
ACCT 210 Partnerships, Gift Tax, and Estate and Trusts Tax for Enrolled Agents	3
ACCT 211 Corporate Taxation for Enrolled Agents	3
ACCT 212 Representation, Practices, and Procedures for Enrolled Agents	3
Total Units = 12	

Note: The IRS Enrolled Agent Exam is administered by Prometric, an educational testing service.

Associate of Science Degree: Accountancy

General knowledge of financial and managerial accounting in a technological environment as well as introductory knowledge of inventory, cost, and payroll accounting.

Courses Required for the Major:	Units
ACCT 116A Financial Accounting	4
ACCT 116B Managerial Accounting	4
ACCT 120 Federal Income Tax	3
ACCT 121 California Income Tax	1
ACCT 150 Computer Accounting Applications	3
ACCT 201A Intermediate Accounting I	3
BUSE 100 Introduction to Business	3
BUSE 119 Business Communications	3
BUSE 140 Business Law and the Legal Environment	3
CISC 181 Principles of Information Systems	4
ECON 120 Principles of Macroeconomics	3
ECON 121 Principles of Microeconomics	3
Total Units = 37	

For graduation requirements, see **Requirements for the Associate Degree** on page 88.

Electives as needed to meet minimum of 60 units required for the degree.

Recommended Electives: Business 150, 201; Communication Studies 135; Computer Business Technology 140; Psychology 101.

Semester Sequence	Units
First	
ACCT 116A Financial Accounting	4
BUSE 100 Introduction to Business	3
BUSE 119 Business Communications	3
Second	
ACCT 116B Managerial Accounting	4
BUSE 140 Business Law and the Legal Environment	3
CISC 181 Principles of Information Systems	4
Third	
ACCT 150 Computer Accounting Applications	3
ACCT 201A Intermediate Accounting I	3
ECON 120 Principles of Macroeconomics	3
Fourth	
ACCT 120 Federal Income Tax	3
ACCT 121 California Income Tax	1
ECON 121 Principles of Microeconomics	3