

# ACCOUNTING

## Program Description

Accounting is the language of business. Accountants measure business activities, process that data into reports, and communicate the results to decision-makers. The accounting curriculum focuses on preparing students to transfer to four-year institutions, sit for the Certified Public Accountant (CPA) exam, and seek employment. Areas of study include accounting for decision-making, accounting for internal and external use, financial statement analysis, review of financial accounting standards, payroll and business taxes, individual and advanced taxation, computerized accounting software, auditing, forensic accounting, governmental and not-for-profit accounting, and ethics in accounting.

Learn more about the program on the [Accounting website](#).

## Program Learning Outcomes

- Students will be able to explain accounting terminology, concepts, principles, and frameworks.
- Students will be able to perform accounting-related calculations and demonstrate the ability to use methods and/or procedures to solve accounting problems.

## Career Opportunities

Accounting programs prepare students for work as accountants, examining and preparing financial records for private industry, government agencies, individuals, and non-profit entities. General accountants use computers to record transactions, such as receivables, payables, payroll, and property into a general ledger. Corporate accountants set up and design accounting systems, procedures, and risk management programs, and analyze and evaluate financial records for businesses. Their duties include ensuring legal compliance, interpreting financial information, and preparing reports for business executives and government regulatory agencies. Advancement includes opportunities as a senior accountant, controller, treasurer, and chief financial officer. Certified Public Accountants and Certified Management Accountants are those who have attained professional certification by the state.

## Award Type(s)

- AA = Associate in Arts Degree
- CA = Certificate of Achievement

## Units Required

- Major: 53
- Certificate(s): 9-53

## Additional Information

All accounting courses satisfy the unit requirement set by the California Board of Accountancy (CBA). Students are advised to reach out to the CBA for any updates or changes related to the coursework. The accounting courses may not be challenged. Work experience does not replace courses.

## Associate Degree Requirements

Code	Title	Units
<b>English Proficiency</b>		
Select one of the following:		

ENGL 1A	COMPOSITION & READING	5
ENGL 1AH	HONORS COMPOSITION & READING	5
ESLL 26	ADVANCED COMPOSITION & READING	5
or equivalent		

### Mathematics Proficiency

College-level math course at or above the level of Intermediate Algebra

A minimum of 90 units is required<sup>1</sup> to include:

- Completion of one of the following general education patterns: Foothill General Education, CSU General Education Breadth Requirements or the Intersegmental General Education Transfer Curriculum (IGETC)
- Core courses (43 units)
- Support courses (10 units)

<sup>1</sup> Additional elective course work may be necessary to meet the 90-unit minimum requirement for the associate degree.

**Note:** All courses pertaining to the major must be taken for a letter grade. In addition, a grade of "C" or better is required for all core and support courses used for the degree or certificates.

## Core and Support Courses

Code	Title	Units
<b>Core Courses</b>		
ACTG 1A	FINANCIAL ACCOUNTING I	5
ACTG 1B	FINANCIAL ACCOUNTING II	5
or ACTG 1BH	HONORS FINANCIAL ACCOUNTING II	
ACTG 1C	MANAGERIAL ACCOUNTING	5
or ACTG 1CH	HONORS MANAGERIAL ACCOUNTING	
ACTG 64A	COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS	4
ACTG 64B	COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL	4
ACTG 67	TAX ACCOUNTING	5
BUSI 18	BUSINESS LAW I	5
BUSI 22	PRINCIPLES OF BUSINESS	5
or BUSI 22H	HONORS PRINCIPLES OF BUSINESS	
ECON 1A	PRINCIPLES OF MACROECONOMICS	5
or ECON 1B	PRINCIPLES OF MICROECONOMICS	
<b>Support Courses</b>		
Select 10 units from the following:		10
ACTG 51A	INTERMEDIATE ACCOUNTING I	
ACTG 51B	INTERMEDIATE ACCOUNTING II	
ACTG 51C	INTERMEDIATE ACCOUNTING III	
ACTG 52	ADVANCED ACCOUNTING	
ACTG 53	FINANCIAL STATEMENT ANALYSIS	
ACTG 54	ACCOUNTING INFORMATION SYSTEMS	
ACTG 58	AUDITING	
ACTG 59	FRAUD EXAMINATION	
ACTG 60	ACCOUNTING FOR SMALL BUSINESS	

ACTG 65	PAYROLL & BUSINESS TAX ACCOUNTING	
ACTG 66	COST ACCOUNTING	
ACTG 68A	ADVANCED TAX ACCOUNTING I	
ACTG 68B	ADVANCED TAX ACCOUNTING II	
ACTG 68C	ADVANCED TAX ACCOUNTING III	
ACTG 70R	INDEPENDENT STUDY IN ACCOUNTING	
ACTG 71R	INDEPENDENT STUDY IN ACCOUNTING	
ACTG 72R	INDEPENDENT STUDY IN ACCOUNTING	
ACTG 73R	INDEPENDENT STUDY IN ACCOUNTING	
ACTG 75	ACCOUNTING FOR GOVERNMENT & NOT-FOR-PROFIT	
ACTG 76	ETHICS IN ACCOUNTING	
BUSI 11	INTRODUCTION TO INFORMATION SYSTEMS	
BUSI 19	BUSINESS LAW II	
<b>Total Units</b>		<b>53</b>

## Certificate Requirements

### Certificate of Achievement in Accounting

- Units: 53

The certificate of achievement is awarded upon completion of the core and support courses. General education courses are not required.

### Certificate of Achievement in Financial Accounting

- Units: 28

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
ACTG 1B	FINANCIAL ACCOUNTING II	5
or ACTG 1BH	HONORS FINANCIAL ACCOUNTING II	
ACTG 1C	MANAGERIAL ACCOUNTING	5
or ACTG 1CH	HONORS MANAGERIAL ACCOUNTING	
ACTG 64A	COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS	4
ACTG 64B	COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL	4
ACTG 67	TAX ACCOUNTING	5
<b>Total Units</b>		<b>28</b>

### Certificate of Achievement in CPA Exam Preparation - Audit

- Units: 25

Code	Title	Units
ACTG 51A	INTERMEDIATE ACCOUNTING I	5
ACTG 51B	INTERMEDIATE ACCOUNTING II	5
ACTG 51C	INTERMEDIATE ACCOUNTING III	5
ACTG 52	ADVANCED ACCOUNTING	5
or ACTG 53	FINANCIAL STATEMENT ANALYSIS	
ACTG 58	AUDITING	5
<b>Total Units</b>		<b>25</b>

### Certificate of Achievement in CPA Exam Preparation - Business Environment and Concepts

- Units: 25

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
ACTG 1B	FINANCIAL ACCOUNTING II	5
or ACTG 1BH	HONORS FINANCIAL ACCOUNTING II	
ACTG 51A	INTERMEDIATE ACCOUNTING I	5
ACTG 54	ACCOUNTING INFORMATION SYSTEMS	5
ACTG 59	FRAUD EXAMINATION	5
<b>Total Units</b>		<b>25</b>

### Certificate of Achievement in CPA Exam Preparation - Financial Accounting Reporting

- Units: 25

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
ACTG 1B	FINANCIAL ACCOUNTING II	5
or ACTG 1BH	HONORS FINANCIAL ACCOUNTING II	
ACTG 1C	MANAGERIAL ACCOUNTING	5
or ACTG 1CH	HONORS MANAGERIAL ACCOUNTING	
ACTG 67	TAX ACCOUNTING	5
ACTG 75	ACCOUNTING FOR GOVERNMENT & NOT-FOR-PROFIT	5
<b>Total Units</b>		<b>25</b>

### Certificate of Achievement in CPA Exam Preparation - Regulations

- Units: 23

Code	Title	Units
ACTG 67	TAX ACCOUNTING	5
ACTG 68A	ADVANCED TAX ACCOUNTING I	5
ACTG 68B	ADVANCED TAX ACCOUNTING II	5
ACTG 68C	ADVANCED TAX ACCOUNTING III	3
BUSI 18	BUSINESS LAW I	5
<b>Total Units</b>		<b>23</b>

### Certificate of Achievement in Bookkeeping

- Units: 22

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
or ACTG 60	ACCOUNTING FOR SMALL BUSINESS	
ACTG 1B	FINANCIAL ACCOUNTING II	5
or ACTG 1BH	HONORS FINANCIAL ACCOUNTING II	
ACTG 64A	COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS	4
ACTG 64B	COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL	4
ACTG 65	PAYROLL & BUSINESS TAX ACCOUNTING	4
<b>Total Units</b>		<b>22</b>

## Certificate of Achievement in Tax Specialist

• Units: 19

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
or ACTG 60	ACCOUNTING FOR SMALL BUSINESS	
ACTG 65	PAYROLL & BUSINESS TAX ACCOUNTING	4
ACTG 67	TAX ACCOUNTING	5
ACTG 68A	ADVANCED TAX ACCOUNTING I	5
<b>Total Units</b>		<b>19</b>

## Certificate of Achievement in Payroll Preparation

• Units: 18

Code	Title	Units
ACTG 1A	FINANCIAL ACCOUNTING I	5
ACTG 60	ACCOUNTING FOR SMALL BUSINESS	5
ACTG 64A	COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS	4
ACTG 65	PAYROLL & BUSINESS TAX ACCOUNTING	4
<b>Total Units</b>		<b>18</b>

## Certificate of Achievement in Accounting Ethics

• Units: 15

Code	Title	Units
ACTG 58	AUDITING	5
ACTG 59	FRAUD EXAMINATION	5
ACTG 76	ETHICS IN ACCOUNTING	5
<b>Total Units</b>		<b>15</b>