

ACCOUNTING EDUCATION

Accounting courses provide the essential foundation needed to succeed in these career areas:

- *Management*: general management, financial management, budget management, assets management, controller, treasurer
- *Private Accounting*: general financial accounting, accounting information systems design, cost accounting, budgeting, taxation, internal auditing, data processing, and accounting for non-profit organizations
- *Public Accounting*—CPAs: auditing, tax compliance and tax planning services, management advisory services, computerized accounting systems
- *Accounting Education*: teaching, research, consulting

Those interested in preparing for immediate employment or advancement should consider:

1. The 3-level Accounting Assistant/Bookkeeper Certificate that prepares students to be bookkeepers - entry level to full charge - in businesses that have computerized or manual accounting systems; or
2. The Associate Degree in Accounting that prepares students for advanced academic work in accounting (transfer to four-year institutions), or for employment and/or promotion to more responsible positions in accounting or business.

Tutorial Opportunities

Tutors are provided for Accounting students and are available to help students five days a week. Outstanding students in Business and Accounting are selected to serve as paid tutors.

Programs of Study

Associate Degree

- Accounting, Associate of Science (AS) (<https://catalog.sbccc.edu/academic-departments/accounting-education/as/>)

Certificate of Achievement

- Accounting Assistant/Bookkeeper, Level I, Certificate of Achievement (C) (<https://catalog.sbccc.edu/academic-departments/accounting-education/assistant-bookkeeper-level-i-certificate-achievement/>)
- Accounting Assistant/Bookkeeper, Level II, Certificate of Achievement (C) (<https://catalog.sbccc.edu/academic-departments/accounting-education/assistant-bookkeeper-level-ii-certificate-achievement/>)
- Accounting Assistant/Bookkeeper, Level III, Certificate of Achievement (C) (<https://catalog.sbccc.edu/academic-departments/accounting-education/assistant-bookkeeper-level-iii-certificate-achievement/>)
- Accounting Assistant/Bookkeeper, Level IV, Certificate of Achievement (C) (<https://catalog.sbccc.edu/academic-departments/accounting-education/assistant-bookkeeper-level-iv-certificate-achievement/>)

Credit Courses Accounting (ACCT)

ACCT 110 Introduction to Accounting (4 Units)

Hours: 72 (72 lecture)

Basic theory of accounts. Principles of sole proprietorship, including concepts of how to keep manual or computerized financial records for small businesses.

Transfer Information: CSU Transferable

ACCT 120 Accounting for Nonprofit Organizations (2 Units)

Hours: 36 (36 lecture)

Practical information to accountants and non-accountants alike. Focuses on fundamental nonprofit accounting principles with step-by-step introduction to keeping accounting (manual and Quickbooks) records. Covers more advanced topics including budgets, internal controls, fund accounting, functional accounting, direct and indirect cost allocations, generating financial statements, basic overview of auditing preparation and tax filing requirements.

Transfer Information: CSU Transferable

ACCT 130 Payroll Accounting (4 Units)

Prerequisites: ACCT 110 or ACCT 230.

Hours: 72 (72 lecture)

Study and application of payroll accounting concepts, procedures, and related internal controls. Specialized areas: Federal and state payroll taxes, withholdings, preparation and filing of governmental forms, record keeping systems and procedures.

Transfer Information: CSU Transferable

ACCT 150 Introduction To Accounting Software And Systems (4 Units)

Prerequisites: ACCT 110 or ACCT 230.

Hours: 72 (72 lecture)

Review of computer application software programs used in financial and managerial accounting. Topics include implementing and using computerized accounting programs, spreadsheet software, and managerial systems relating to corporate culture and business ethics.

Transfer Information: CSU Transferable

ACCT 160 Accounting With Quickbooks (3 Units)

Prerequisites: ACCT 110 or ACCT 230 or ACTV NC101 and ACTV NC102.

Hours: 54 (54 lecture)

Review and application of accounting principles using QuickBooks Desktop and QuickBooks Online software. Topics include setting up business books and working with inventory, accounts receivable, accounts payable, payroll, financial statements and reports.

Transfer Information: CSU Transferable

ACCT 215 Fundamentals Of Income Tax (4 Units)

Hours: 72 (72 lecture)

Study and application of federal income tax law as it relates to individuals and small businesses (proprietorships). Partnerships, corporation and fiduciary tax principles. Differences between federal and state laws noted.

Transfer Information: CSU Transferable

ACCT 230 Financial Accounting (5 Units)

Course Advisories: ACCT 110.

Hours: 90 (90 lecture)

Application of financial accounting principles and procedures for corporations. Preparation, use and analysis of financial statements. Includes internal controls of an accounting system, accounting for cash, receivables, inventories, property and equipment, intangibles, investments, current and long-term liabilities, contributed capital and retained earnings.

Transfer Information: CSU Transferable, UC Transferable

C-ID: ACCT 110.

ACCT 240 Managerial Accounting (4 Units)

Prerequisites: ACCT 230.

Course Advisories: ACCT 110.

Hours: 72 (72 lecture)

Study and application of managerial accounting concepts and procedures. Includes various costing systems, cost behavior analysis, cost-volume-profit analysis, budgeting, variance analysis, relevant costs, capital budgeting decisions.

Transfer Information: CSU Transferable, UC Transferable

C-ID: ACCT 120.

ACCT 280 Accounting Ethics and Leadership (3 Units)

Prerequisites: ACCT 230.

Skills Advisories: Eligibility for ENG 110 or ENG 110H.

Hours: 54 (54 lecture)

Regulatory review of accounting civil law, regulations, and standards specific to the practice of accounting in the state of California.

Leadership skills needed to be leaders in the accounting community with a commitment to ethics, excellence, and best practices.

Transfer Information: CSU Transferable