

# ACCOUNTING, ASSOCIATE IN ARTS DEGREE

Banner Code: 2\_AA\_ACCT  
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
<b>Required Courses</b>		
ACCT G101	Financial Accounting	4
ACCT G102	Managerial Accounting	4
ACCT G130 or ACCT G235	Computerized Accounting Quickbooks Pro for Accountants	3
ACCT G111	Individual Income Taxation	3
<b>Elective Courses</b>		
<i>Select one of the following:</i>		3
ACCT G113	Business Taxation	3
ACCT G210	Cost Accounting	3
ACCT G211	Intermediate Accounting 1	3
<i>Select one of the following:</i>		3
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

Course	Title	Units
or BUS G139	Business Communication	
<b>Major Total</b>		<b>20</b>
<b>GE Pattern (Local, CSU GE-Breadth, or IGETC)</b>		<b>18-39</b>
<b>Total Units</b>		<b>60</b>

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

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

### Year 2:

Course	Title	Units
<b>Semester 3</b>		
Area D: Social & Behavioral Sciences course		3
Elective coursework for a total of 6 units		6
<i>Select one of the following:</i>		3
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 or BUS G139	Introduction to Business Writing Business Communication	3
<b>Math Competency</b>		

Course	Title	Units
If Mathematics is satisfied, take Elective coursework for a total of 3 units		3
<i>Units</i>		<i>15-17</i>

Course	Title	Units
<b>Semester 4</b>		
Area B: Natural Sciences course		3
Ethnic Studies Competency		3
Elective coursework to reach a minimum of 60 units		5-9
<i>Units</i>		<i>11-15</i>
<b>Total Degree Units</b>		<b>60</b>

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