

## Definition

Accounting and bookkeeping are the “language of business” and involve the dollars and cents of financial information used to help managers make decisions within their organizations. Accounting and bookkeeping information is also used by bankers, investors, regulatory bodies, the IRS, and auditors.

## Staff

*Please dial (661) 722-6300, then the 4 digit extension.*

### Division:

Dr. Maria Clinton, Dean	x.6327
Mari-Ali Baiza, Administrative Assistant	x.6327
Leyla Recinos, Clerical Assistant III	x.6327
Kathy Osburn, Department Chair	x.6898

### Faculty:

Stacey Adams	x.6377
Richard Fleishman	x.6235

### Adjunct Faculty:

Wayne Lynch	V.M. 2611
Stephanie Romero	2184
James Rupel	2136
Ken Scott	2163
Dr. Martin Telezing	2966

## Program Description

Accounting courses are offered for two separate career goals based on the level of formal education. Freshman-level courses (100 series) are available for those seeking to earn the professional bookkeeping certificate or other business-related certificate and also for an associate degree. Sophomore-level courses (200 series) are offered as transferable courses for the student preparing for a four-year degree primarily in accounting, business, or economics.

Students must receive a minimum grade of “C” or better in all required core courses and the specific courses listed as program electives in order to qualify for the degree or certificate.

## Career Options

Accountant	Certified Public Accountant (CPA)
Accounting Clerk	Controller
Accounting Technician	Financial Analyst
Auditing Clerk	Financial Planner
Bookkeeping Clerk	Full-Charge Bookkeeper
Budget Analyst	Securities Analyst
Certified Management Accountant (CMA)	Tax Preparer

(Careers may require education beyond the two-year college level.)

## Program Learning Outcomes

1. Understand and apply ethics in a bookkeeping environment.
2. Analyze, compute and record bookkeeping transactions in the form of journal entries.
3. Prepare and analyze basic financial statements, financial ratios and tax forms.
4. Demonstrate communication, presentation, math and computer skills needed to function effectively as a team member in a diverse business environment.

## Certificate Program

### Professional Bookkeeping

This certificate requires a minimum of 32-33 units. This program provides entry-level bookkeeping skills to those considering the bookkeeping/accounting field and will enhance the skills of currently employed individuals to facilitate advancement opportunities.

A maximum of 6 pass/no pass units will be accepted for a Professional Bookkeeping certificate.

### Required Courses:

	units
ACCT 111, Bookkeeping	3
ACCT 113, Bookkeeping II	3
ACCT 115, Payroll Bookkeeping	2
ACCT 121, Computerized Accounting	3
ACCT 131, Introduction to Income Tax	3
BUS 105, Business Mathematics <i>or</i>	
MATH 124, Finite Math	3-4
BUS 113, Business Communications	3
BUS 121, Fundamentals of Investment and Personal Finance	3
CA 103, Intro. to Computers and Dig. Tech.	3
CA 121, Microcomputer Spreadsheets	3
Program Elective	3
<b>Total</b>	<b>32-33</b>

### Program Electives:

	units
Select three units from the following program electives:	
ACCT 199, Occupational Work Experience	1-8
BUS 101, Intro. to Business	3
BUS 201, Business Law	3
CA 131, Relational Database Management and Design	3
MGT 115, Human Behavior in Organizations	3
OT 101, Beginning Computer Keyboarding	3
CA 111, Word Processing-Microsoft Word	3

For a recommended plan of study, please refer to the Associate Degree plan minus the general education requirements.

**NOTE:** Substitutions, with prior permission, may be made for certain courses that may not be offered in the two-year period.

## Associate Degree

### Professional Bookkeeping

This major is primarily intended for those students who plan to obtain employment or desire promotions in their current positions in the accounting and bookkeeping field. The requirements for this degree are satisfied by completing all requirements for the Professional Bookkeeping Certificate plus completing general education requirements that are shown on the Recommended Plan of Study. In any case, a minimum of 60 units is required in order to earn the Professional Bookkeeping Associate Degree. (See Graduation/Associate Degree Requirements.)

Students who complete this associate degree have enhanced employability with various types of employers and in various fields of bookkeeping and accounting. For example, students may be employed by governmental agencies, not-for-profit organizations, and private businesses. They may even decide to go into business for themselves as a bookkeeper, tax preparer or accountant, preferably after gaining initial or additional experience on the job. Specific positions of employment for

Professional Bookkeepers include accounting clerks, accounting technicians, auditing clerks, bookkeeping clerks, and full-charge bookkeepers. The general education obtained with the associate degree will provide students with a broad range of knowledge with which to evaluate and appreciate the physical environment, culture, and society in which they live, with the ability to think and communicate clearly and effectively.

Except in cases of a prerequisite requirement, it is not required that courses be taken in exactly this sequence; they are recommended in this order to facilitate success.

<b>Recommended Plan of Study</b>	
<b>Fall, First Semester</b>	<b>units</b>
ACCT 111, Bookkeeping	3
BUS 105, Business Math	3
CA 103, Intro. to Computers and Digital Technology	3
GE requirement Area E (recommended HD 101)	3
GE requirement Area D1 (recommended ENGL 101)	3
	<b>Total 15</b>
<b>Spring, Second Semester</b>	
ACCT 113, Bookkeeping II	3
ACCT 115, Payroll Bookkeeping	2
BUS 113, Business Communications	3
CA 121, Microcomputer Spreadsheets	3
	<b>Total 11</b>
<b>Summer Semester</b>	
GE requirement Area B (recommended POLS 101)	3
GE requirement Area D2 (recommended COMM 101)	3
	<b>Total 6</b>
<b>Fall, Third Semester</b>	
ACCT 121, Computerized Accounting	3
ACCT 131, Introduction to Income Tax	3
GE requirement Area A (recommended BIO 104)	3
GE requirement Area F (recommended BUS 212)	3
Elective (recommended BUS 101 or ACCT 199)	1-8
	<b>Total 13-20</b>
<b>Spring, Fourth Semester</b>	
BUS 121, Fundamentals of Investment and Personal Finance	3
GE requirement Area C (recommended MUSC 102)	3
Program Elective (recommended MGT 115)	3
Elective (recommended MGT 101 or ACCT 199)	1-8
	<b>Total 10-17</b>
	<b>Degree Total 60</b>

Please refer to the Program Electives listed under the certificate program.

## Transfer

Students planning to transfer to a four-year college or university after AVC are strongly advised to follow the Business Administration degree, visit the Transfer Resource Center and consult with a counselor as soon as possible. Additional information on official transfer articulation agreements from AVC to CSU/UC campuses can be found at [www.assist.org](http://www.assist.org)

## Prerequisite Completion

All prerequisite courses must be completed with a satisfactory grade in order to enroll in the next course. According to Title 5, Section 55200(d), a satisfactory grade is a grade of "A," "B," "C" or "P". Classes in which the Pass/No Pass option is available are indicated with an asterisk (\*) before the course title. See "Pass/No Pass Option" in the catalog for full explanation.

## Accounting Courses

### ACCT 111 \*BOOKKEEPING

3 units

3 hours weekly

Students will learn introductory theory and application of the double-entry accounting cycle for service and merchandising sole-proprietorships, payroll, and banking procedures. For many students, completing ACCT 111 will help their transition into ACCT 201. (AVC)

### ACCT 113 \*BOOKKEEPING II

3 units

3 hours weekly

**Prerequisite:** Completion of ACCT 201 or ACCT 111.

In this continuation course in bookkeeping, students will learn specifics on receivables and payables, inventory, plus fixed and intangible assets. Accounting for partnerships and corporations will also be studied along with the statement of cash flows, analysis of financial statements, and segmented and manufacturing accounting. **NOTE:** This course is mainly intended for those seeking to earn the Professional Bookkeeping certificate and it should not be used by business or economics majors transferring to a four-year institution. Please refer to ACCT 201 course description. (CSU, AVC)

### ACCT 115 \*PAYROLL BOOKKEEPING

2 units

2 hours weekly

**Advisory:** Completion of ACCT 111.

Students will learn the specific human resource and payroll accounting required under the Fair Labor Standards Act, Social Security Administration, plus Federal and State withholding tax systems. The actual tasks that payroll clerks and payroll accountants perform are practiced so that students can explore potential payroll and bookkeeping employment opportunities. **NOTE:** This course counts toward the Professional Bookkeeping certificate. (AVC)

**ACCT 121 \*COMPUTERIZED ACCOUNTING**

3 units

4 hours weekly

*Advisory:* Basic keyboarding skills.*Prerequisite:* Completion of ACCT 201 or ACCT 111 within the past five years.

This course involves the study of concepts and skills of computerized accounting systems using common integrated computerized accounting software systems used in small businesses. Topics to be covered include setup and maintenance of new company systems, managing chart of accounts and ledgers, analyzing and entering transactions, calculating and processing payroll, generating financial reports, file management, incorporating online resources into system processes, and managing system security. **BEFORE ENROLLING**, students should have strong computer software skills, including managing folders and files, plus Internet and browser skills. Software used in class includes small business accounting software commonly used in business, such as QuickBooks or Sage. Spreadsheets, email and discussion forums are also used. (CSU, AVC)

**ACCT 131 \*INTRODUCTION TO INCOME TAX**

3 units

3 hours weekly

This course presents the principles of federal and California taxation relating to individual income taxes with an emphasis on preparation of personal tax returns. (CSU, AVC)

**ACCT 199 \*OCCUPATIONAL WORK EXPERIENCE**

1-8 units

hours vary

*Prerequisite:* To participate in work experience, students must have a job or internship which is either paid or voluntary and have the approval of the supervisor and instructor supervising work experience in the specific subject area. **PRIOR TO ENROLLING**, students must attend a scheduled orientation or meet individually with the supervising instructor for an individual orientation.

Occupational Work Experience Education is supervised employment designed to provide students a realistic learning experience through work. The ultimate goal is to teach students those skills and attitudes that will equip them to function and adapt as an employee in a variety of situations and jobs. Occupational Work Experience Education is supervised employment extending classroom-based occupational learning at an on-the-job learning station related to the student's educational major or occupational goal. Credit may be accrued at the rate of one to eight units per semester. For the satisfactory completion of all types of Cooperative Work Experience Education (WE 197 and WE 199), students may earn up to a total of sixteen semester credit hours. (AVC) (R3)

**ACCT 201 \*FINANCIAL ACCOUNTING**

4 units

4 hours weekly

*Advisory:* Completion of ENGL 101, and Eligibility for MATH 115, MATH 116 or MATH 124.

Students will learn how to process, report, and communicate financial information both in written and oral format. They will record and analyze financial statement data in manual and computerized systems. This course focuses both on the preparation of accounting information and the use of accounting information to make decisions. **THIS IS A SOPHOMORE-LEVEL course intended primarily for business administration or economics majors.** Students planning to transfer to a four-year university should wait to take this course until the second to the last semester prior to transferring. (C-ID: ACCT 110) (CSU, UC, AVC)

**ACCT 205 \*MANAGERIAL ACCOUNTING**

4 units

4 hours weekly

*Prerequisite:* Completion of ACCT 201 within the past five years.

Students will learn how to process, report, and communicate managerial accounting information both in written and oral format. They will be able to identify, explain, calculate, and use accounting information to make managerial decisions. **BEFORE ENROLLING**, students should have a basic knowledge of spreadsheets and know how to use word processing. This course is primarily targeted for transfer students. Business or economics majors should take this class the next term after successfully completing ACCT 201. (C-ID: ACCT 120) (CSU, UC, AVC)