

Program Description

Accounting is the “language of business” and involves the measurement, processing, and communication of financial information. Accounting information is used to help business owners and managers make business decisions. Accounting information is also used by bankers, investors, auditors and regulatory bodies, such as the IRS. Accounting courses are offered for two separate career goals based on the level of formal education. 100-level courses are available for those seeking to earn the Professional Bookkeeping Degree or Certificate, or other business-related certificates. 200-level courses are transferable courses for the student preparing for a four-year degree, primarily in Accounting, Business, or Economics.

Staff

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

Division:

Nate Dillon, Dean	x.6275
Casey Farris, Administrative Assistant	x.6482
Bettie Negrete, Clerical Assistant III	x.6482
Kent Moser, Department Chair	x.6175

Faculty:

Stacey Adams	x.6377
Richard Fleishman	x.6235

Adjunct Faculty:

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

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 (32-33 units):

	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, Introduction to Computers and Digital Technology	3
CA 121, Microcomputer Spreadsheets	3
Program Elective	3
Total 32-33	

Program Electives (Select 3 units):

	units
ACCT 199, Occupational Work Experience	1-8
BUS 101, Introduction 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

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

***Refer to page 280 for OT course equivalency**

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 Pathway. 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.

Required Courses (32-33 units):	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, Introduction to Computers and Digital Technology	3
CA 121, Microcomputer Spreadsheets	3
Program Elective	3
Total 32-33	

Program Electives (Select 3 unit):	units
ACCT 199, Occupational Work Experience	1-8
BUS 101, Introduction 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

***Refer to page 281 for OT course equivalency.**

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.

Recommended Pathway	
Fall, First Semester	units
ACCT 111, Bookkeeping	3
BUS 105, Business Math	3
CA 103, Introduction to Computers and Digital Technology	3
GE requirement Area E (recommended HD 101)	3
GE requirement Area D1 (ENGL 101)	3
Total 15	
Spring, Second Semester	
ACCT 113, Bookkeeping II	3
ACCT 115, Payroll Bookkeeping	2
BUS 113, Business Communications	3
CA 121, Microcomputer Spreadsheets	3
Total 11	
Summer Semester	
GE requirement Area B (recommended POLS 101)	3
GE requirement Area D2 (recommended COMM 101)	3
Total 6	
Fall, Third Semester	
ACCT 121, Computerized Accounting	3
ACCT 131, Introduction to Income Tax	3
GE requirement Area A (recommended BIOL 104)	3
GE requirement Area F (recommended BUS 212)	3
Elective (recommended BUS 101 or ACCT 199)	1-8
Total 13-20	
Spring, Fourth Semester	
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
Total 10-17	
Degree Total 60	

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

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)