

## ACCOUNTING/FINANCE

### Business, English, and Language Arts Division

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<http://www.cabrillo.edu/programs>

### Accounting/Finance Occupational Program

#### Accounting/Finance

The Accounting program is designed to provide students with the skills and knowledge required for entry-level positions in accounting, industry, government, financial institutions, and small business. The program encompasses classroom instruction and extensive hands-on application with both manual and computerized accounting systems. Cabrillo College offers a Skills Certificate in Bookkeeping, a Certificate of Proficiency in Accounting, and an Associate in Science Degree in Accounting.

#### Accounting Career Opportunities

Accounting graduates set up accounting systems that allow businesses or individuals to organize, maintain, and audit financial records. In their work, accountants may be involved in preparing tax returns, budgets, and financial statements, recording business transactions, advising businesses on accounting systems, or auditing financial records. Employment opportunities in accounting are plentiful, and are expected to continue to grow in the foreseeable future.

<b>Core Courses-Level I</b>		<b>Units</b>
ACCT 151A	Introduction to Accounting: Bookkeeping Concepts .....	4
BUS 5	Business Information Systems .....	4
*BUS 155	Business Math .....	0-3
CABT 110A/B	Computer Keyboarding-Alphabet, Numbers, and Symbols .....	1
CABT 102	10-Key Calculator .....	1
Total for Core Courses-Level I .....		10-13
*Students with skills equivalent to MATH 154 or higher are exempt from BUS 155.		

<b>Core Courses-Level II</b>		<b>Units</b>
ACCT 6	Spreadsheets for Accounting .....	4
ACCT 159	Computer Accounting .....	4
ACCT 163	Using Quickbooks .....	3
Total for Core Course Level II .....		11

<b>Approved Electives</b>		<b>Units</b>
ACCT 1B	Managerial Accounting .....	4
ACCT 154	Income Tax Accounting .....	4
ACCT 155	Payroll Accounting .....	3
ACCT 158	Introduction to NonProfit and Government Accounting .....	3
ACCT 199C	Career Work Experience Education .....	1-3
BUS 9	Business Statistics .....	3
BUS 18	Business Law .....	4
BUS 20	Introduction to Business .....	3
BUS 163	Global Business Management .....	3
FIN 4	Money Management .....	3
FIN 10	Introduction to Investments .....	3

<b>Skills Certificate in Bookkeeping</b>		<b>Units</b>
Accounting Core Courses Level I .....		10-13
ENGL 100 or ENGL 1A/1AMC or CABT 157 .....		3
Total for Skills Certificate in Bookkeeping .....		13-16

<b>Certificate of Proficiency in Accounting</b>		<b>Units</b>
Accounting Core Courses Level I, II .....		21-24
ENGL 100 or ENGL 1A/1AMC or CABT157 .....		3
Total for Certificate of Proficiency .....		24-27

**Associate in Science Degree in Accounting**

Accounting Core Courses Level I, II . . . . .	21-24
ACCT 1A Financial Accounting . . . . .	4
General Education . . . . .	21
Approved Electives . . . . .	3
Electives . . . . .	8-11
Total for A.S. Degree in Accounting	60

**Certificate of Proficiency in Financial Services is currently pending, awaiting approval by the California Community College's Chancellor's office. Please check [www.cabrillo.edu](http://www.cabrillo.edu) for approval and availability of this program.**

**Accounting Courses****ACCT 1A****Financial Accounting**

4 units; 4 hours Lecture, 1 hour Laboratory

Recommended Preparation: Eligibility for ENGL 100 and READ 100; ACCT 151A.

Teaches accounting concepts from the user's perspective. Covers the preparation, communication, use and analysis of accounting information. Emphasis on accounting theory, critical thinking, and the use of accounting information in business decision-making. May be offered in a Distance-Learning Format.

*Transfer Credit:* Transfers to CSU. Transfers to UC. CAN BUS2.

**ACCT 1B****Managerial Accounting**

4 units; 4 hours Lecture, 1 hour Laboratory

Prerequisite: ACCT 1A.

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Teaches the selection, use, and analysis of accounting information by managers. Covers cost accounting for manufacturing organizations, decision-making based upon accounting information, the evaluation of business segments, cost-volume-profit analysis, responsibility accounting, standard cost systems, and variance analysis. May be offered in a Distance-Learning Format.

*Transfer Credit:* Transfers to CSU. Transfers to UC. CAN BUS4.

**ACCT 6****Spreadsheets for Accounting**

4 units; 3 hours Lecture, 5 hours Laboratory

Prerequisite: ACCT 151A or ACCT 1A.

Recommended Preparation: BUS 5 or CABT 41; Eligibility for ENGL 100 and READ 100.

Covers the creation, evaluation, and use of electronic spreadsheets in the accounting profession to present interest, depreciation, uncollectible accounts, financial analysis, and departmental activities. Includes spreadsheet design and management, formulas, functions, and charts. May be offered in a Distance-Learning Format.

*Transfer Credit:* Transfers to CSU.

**ACCT 151A****Introduction to Accounting:  
Bookkeeping Concepts**

4 units; 4 hours Lecture, 1 hour Laboratory

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Covers practical accounting, terminology, and the complete accounting cycle from documentation through journals, ledgers, and financial statements for both service and merchandising companies. Designed for careers in the field of accounting as well as business owners who wish to prepare their own accounting records. May be offered in a Distance-Learning Format.

**ACCT 154****Income Taxation**

4 units; 4 hours Lecture, 1 hour Laboratory

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Repeatability: May be taken 2 times.

Teaches Federal and CA income tax concepts, planning, and preparation for individuals and businesses; qualifies for CA Tax Preparer Certification. Introduction to computer software used to prepare income tax returns.

**ACCT 155****Payroll Accounting**

3 units; 3 hours Lecture, 2 hours Laboratory

Prerequisite: ACCT 151A.

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Introducing payroll accounting. Includes payroll calculations and Federal and California payroll tax requirements for withholding and reporting. Also covers labor laws, the importance of internal control, retirement plans, and workers' compensation programs. May be offered in a Distance-Learning Format.

**ACCT 158****Introduction to Government and Not-for-Profit  
Accounting**

3 units; 3 hours Lecture

Prerequisite: ACCT 1A or ACCT 151A.

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Explores the similarities and differences between government/not-for-profit and commercial accounting, including applicable generally accepted accounting principles (GAAP), budgeting and fund accounting.

**ACCT 159****Computer Accounting**

4 units; 3 hours Lecture, 5 hours Laboratory

Prerequisite: ACCT 151A.

Recommended Preparation: Eligibility for ENGL 100 and READ 100.

Introduces computer accounting, from data analysis and entry, through generation, interpretation and comparison of end-of-period financial statements using Peachtree Accounting software. Includes inventory valuation, cash flow statement, financial analysis, as well as accounting for a partnership, corporation, and manufacturer. May be offered in a Distance-Learning Format.