

ACCOUNTING

The accounting program provides an understanding of the accounting function and its application which is a system of recording business and financial transactions and analyzing, verifying, and reporting the results. This program offers basic training in accounting and related fields for both students seeking employment and those already employed but needing skills improvement. Successful program completion should qualify individuals for beginning positions in accounting occupations in government and business organizations. Students planning to transfer to a four-year college or university to pursue a bachelor's degree in Accounting should follow the Business major instead.

For more information, contact:
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Career Opportunities

A.A./Certificate Level

Account Clerk	Accounts Payable Clerk
Accounts Receivable Clerk	

B.A. Level

Accountant	Assistant Controller
Controller/Treasurer	Cost Accountant

Faculty

Full-Time	Part-Time
Ed Bassey	Patricia Greene
Robert Cabral	Stephanie House

◆ Accounting

Associate in Science Degree

Certificate of Achievement

Required Courses:		Units
ACCT R002	Income Tax Accounting	4
ACCT R003	Computerized Accounting	3
ACCT R101	Principles of Financial Accounting	3
ACCT R102	Principles of Managerial Accounting	3
ACCT R103	Cost Accounting	3
BUS R111A	Business Law I	3
BUS R120	Introduction to Business	3
CAOT R003B	Ten-Key Calculators	1
CAOT R123	Microsoft Excel	3
Total Required Units		26

Program Student Learning Outcomes

Upon successful completion of the Accounting program students will be able to:

- Students will master an understanding of the Accounting cycle and computerized accounting.
- Students will complete exercises involving reflection, critical review and analysis of accounting problems in Financial and Managerial accounting.
- Students will prepare, interpret and summarize financial reports for external users.
- Students will demonstrate an understanding of professional ethics in accounting and the business world in general.

Accounting Courses

ACCT R001—Preparation for Accounting **3 units** *3 hours lecture weekly*

This course covers the accounting cycle, including journalizing, posting, trial balance, worksheets, adjusting and closing entries, payroll and financial statements. Field trips may be required. Same as BUS R001. (2)

ACCT R002—Income Tax Accounting **4 units** *Advisory: ACCT R001 and CIS R020A.* *3 hours lecture, 3 hours lab weekly*

This course will provide an introduction to federal income tax principles, as it applies to individuals. Proper recognition and reporting of personal, business, and investment items of income and expense will be covered in the course. Field trips may be required. Formerly BUS R006A. (2)

ACCT R003—Computerized Accounting **3 units** *Prerequisites: ACCT R001.* *Advisory: CIS R021A.* *2 hours lecture, 3 hours lab weekly*

This course will provide basic concepts and techniques in using QuickBooks Pro, simplified commercial accounting software, as a powerful planning tool for small service and merchandizing businesses. Students will learn the accounting processes to enter and process data, create reports and interpret the results for effective business planning. Formerly CIS R042A. (2)

ACCT R101—Principles of Financial Accounting **3 units** *Advisory: ACCT R001.* *3 hours lecture weekly*

This course studies accounting as an information system, examining why it is important and how it is used by investors and creditors to make decisions. The course coverage includes the accounting information system and the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the classified financial statements, and statement analysis. Field trips may be required. Formerly BUS R101A. (2)
Transfer credit: UC, CSU

ACCT R102—Principles of Managerial Accounting **3 units**

Prerequisites: ACCT R101.
3 hours lecture weekly

This course is the study of the use and reporting of accounting data for managerial planning, cost control, and decision making purposes. The course includes broad coverage of concepts, classifications, and behaviors of costs. Topics include cost systems, the analysis and use of cost information, cost-volume-profit analysis, contribution margin, profit planning, standard costs, relevant costs, and capital budgeting. This course also continues and concludes the introductory phase of accounting principles, including accounting problems and procedures unique to corporations and investments. Field trips may be required. Formerly BUS R101B. (2)
Transfer credit: UC, CSU

ACCT R103—Cost Accounting **3 units** *Prerequisites: ACCT R101.* *3 hours lecture weekly*

This course emphasizes how accounting data can be interpreted and used by management in planning and controlling business activities of the firm. The use of accounting data by investors is discussed wherever appropriate. Field trips may be required. Formerly BUS R102. (2)
Transfer credit: CSU