



Accounting 2013-2014

Accounting teaches students accounting theory and practice including books of original entry, the general ledger, financial statements, and the accounting cycle. This curriculum is followed by accounting for plant assets, partnerships, corporations, cost systems, cash flow analysis, and differential cost and performance evaluations.

The cost accounting course examines accounting for materials, labor, overhead, standard costs, process costs, and cost analysis for decision making.

The intermediate accounting course reviews the financial accounting standards, accounting information processing systems, and the resulting financial statements. Selected topics related to present value applications, asset recognition, and asset bases of measurement are introduced.

Payroll and business tax accounting focus on basic payroll procedures used in business today. Students learn recording procedures and tax return preparations.

The tax accounting courses cover Federal taxation for individuals, proprietorships, partnerships, corporations, estates and trusts. Areas of coverage include income and gift taxation, tax compliance and procedures, and preparation for the Enrolled Agent Exam.

Two modules in computerized accounting practice are offered for students who have completed one quarter of accounting or who have had accounting experience. These practice modules review designing service and merchandising accounting systems, journal and general ledger work, and financial statements. One module includes analysis and solving of accounting problems using spreadsheet software.

Program Learning Outcomes:

- Students will be able to explain accounting terminology, concepts, principles, and frameworks.
- Students will be able to perform accounting-related calculations and demonstrate the ability to use methods and /or procedures to solve accounting problems.

Career Opportunities:

Students of accounting typically pursue careers as public accountants, internal auditors, management accountants, government accountants, income tax accountants, business or accounting instructors, computer systems accountants, budget analysts. Most management and accounting positions require four-year college degrees in accounting and/or a CPA license. However, there are also numerous levels of clerical accounting positions such as bookkeeper, payroll, accounts payable, accounts receivable, inventories, cash control, and data entry.

Units required for Major: 49

Units required for Certificate: 9-39

Associate Degree Requirements:

- English proficiency: ENGL 1A, 1AH, 1S & 1T, ESLL 26 or equivalent.

- Mathematics proficiency: MATH 57, 105, 108 or equivalent.

A minimum of 90 units is required* to include:

- All Foothill General Education requirements (30 Units)
- Core courses (39 Units)
- Support courses (10 Units)

*Additional elective course work may be necessary to meet the 90-unit minimum requirement for the associate degree.

NOTE: All courses pertaining to the major must be taken for a letter grade. In addition, a GPA of 2.0 or higher is required in all core and support courses for the degree or certificates.

Program Types:

AA = Associate in Arts Degree.

CA = Certificate of Achievement.

CCC = Career Certificate [Non-Transcriptable].

UT = May be transferable to a four - year university.

Additional Information:

All accounting courses offered at Foothill College meet the unit requirement set by the California Board of Accountancy.

Core Courses: 39 Unit(s)

ACTG 1A Financial Accounting I (5 Units)

ACTG 1B Financial Accounting II (5 Units)

ACTG 1C Managerial Accounting (5 Units)

ACTG 64A Computerized Accounting Practice Using QuickBooks (2 Units)

ACTG 64B Computerized Accounting Practice Using Excel (2 Units)

ACTG 67 Tax Accounting (5 Units)

BUSI 18 Business Law I (5 Units)

BUSI 22 Principles of Business (5 Units)

ECON 1A Principles of Macroeconomics (5 Units)

or ECON 1B Principles of Microeconomics (5 Units)

Support Courses: 10 Unit(s)

ACTG 51A Intermediate Accounting I (4 Units)

ACTG 51B Intermediate Accounting II (4 Units)

ACTG 51C Intermediate Accounting III (4 Units)

ACTG 52 Advanced Accounting(5 Units)

ACTG 53 Financial Statement Analysis(5 Units)

ACTG 58 Auditing (5 Units)

ACGT 59 Fraud Examination (5 Units)

ACTG 60 Accounting for Small Business (5 Units)*

ACTG 65 Payroll & Business Tax Accounting (4 Units)

ACTG 66 Cost Accounting (5 Units)

ACTG 68A Advanced Tax Accounting I (4 Units)

ACTG 68B Advanced Tax Accounting II (4 Units)

ACTG 68C Advanced Tax Accounting III (3 Units)

ACTG 70R Independent Study in Accounting (1-4 Units)

ACTG 75 Accounting for Government & Not-for-Profit (5 Units)

ACTG 76 Ethics in Accounting (5 Units)

BUSI 19 Business Law II (4 Units)



BUSI 91L Introduction to Business Information Processing (4 Units)
ECON 1A Principles of Macroeconomics (5 Units) *
ECON 1B Principles of Microeconomics (5 Units) *

or ACTG 1A Financial Accounting I (5 Units)
ACTG 65 Payroll & Business Tax Accounting (4 units)

* May be completed only once for credit to satisfy either the Core or Support course requirement.

Certificates:

Accounting Certificate of Achievement

39 Unit(s)

This certificate awarded after completion of the Core courses.
General Education courses are not required.

Career Certificate in Tax Accounting

23 Unit(s) [Non-Transcriptable]

ACTG 1B Financial Accounting II (5 Units)
ACTG 64A Computerized Accounting Practice Using QuickBooks (2 Units)
ACTG 67 Tax Accounting (5 Units)
ACTG 68A Advanced Tax Accounting I (4 Units)
ACTG 68B Advanced Tax Accounting II (4 Units)
ACTG 68C Advanced Tax Accounting III (3 Units)

Financial Accounting Career Certificate

22 Unit(s) [Non-Transcriptable]

ACTG 1A Financial Accounting I (5 Units)
ACTG 1B Financial Accounting II (5 Units)
ACTG 51A Intermediate Accounting I (4 Units)
ACTG 51B Intermediate Accounting II (4 Units)
ACTG 51C Intermediate Accounting III (4 Units)

Enrolled Agent Preparation Certificate of Proficiency

16 Unit(s) [Non-Transcriptable]

ACTG 67 Tax Accounting (5 Units)
ACTG 68A Advanced Tax Accounting I (4 Units)
ACTG 68B Advanced Tax Accounting II (4 Units)
ACTG 68C Advanced Tax Accounting III (3 Units)

Tax Specialist Certificate of Proficiency

13 Unit(s) [Non-Transcriptable]

ACTG 65 Payroll & Business Tax Accounting (4 Units)
ACTG 67 Tax Accounting (5 Units)
ACTG 68A Advanced Tax Accounting I (4 Units)

Bookkeeping Specialist Certificate of Proficiency

13 Unit(s) [Non-Transcriptable]

ACTG 60 Accounting for Small Business (5 Units)
or ACTG 1A Financial Accounting I (5 Units)
ACTG 64A Computerized Accounting Practice Using QuickBooks (2 Units)
ACTG 64B Computerized Accounting Practice Using Excel (2 Units)
ACTG 65 Payroll & Business Tax Accounting (4 Units)

Payroll Preparation Certificate of Proficiency 9 Unit(s)

[Non-Transcriptable]

ACTG 60 Accounting for Small Business (5 Units)