

Accounting

Overview

The accounting program provides training for entry-level employment in private industry, government accounting or for self-employment as a provider of computer-based bookkeeping and/or tax services. In addition, those individuals already employed in accounting can work toward career advancement by taking additional courses. Generally, employment in this specialization also requires proficiency in computer applications and good communication skills.



Program Maps

[Accounting, A.A. Degree \(/crc/main/doc/programs/program-maps/acct-aa-degree-ho.pdf\)](/crc/main/doc/programs/program-maps/acct-aa-degree-ho.pdf)

[Accounting Certificate of Achievement \(/crc/main/doc/programs/program-maps/acct-cert-ho.pdf\)](/crc/main/doc/programs/program-maps/acct-cert-ho.pdf)

[Accounting, Advanced, Certificate of Achievement \(/crc/main/doc/programs/program-maps/acct-advanced-cert-ho.pdf\)](/crc/main/doc/programs/program-maps/acct-advanced-cert-ho.pdf)

[Accounting, Clerk, Certificate of Achievement \(/crc/main/doc/programs/program-maps/acct-clerk-cert-ho.pdf\)](/crc/main/doc/programs/program-maps/acct-clerk-cert-ho.pdf)

[Accounting, Taxation Certificate \(/crc/main/doc/programs/program-maps/acct-taxation-cert-ho.pdf\)](/crc/main/doc/programs/program-maps/acct-taxation-cert-ho.pdf)

Dean [Joel Powell \(/about-us/contact-us/faculty-and-staff-directory/joel-powell\)](/about-us/contact-us/faculty-and-staff-directory/joel-powell)

Department Chair [Margaret Parilo \(/about-us/contact-us/faculty-and-staff-directory/margaret-parilo\)](/about-us/contact-us/faculty-and-staff-directory/margaret-parilo)

Career and Academic Community [Business and Computer Science \(/academics/career-and-academic-communities/business-and-computer-science\)](/academics/career-and-academic-communities/business-and-computer-science)

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Associate Degree

A.A. in Accounting

This program provides training for entry-level employment in private industry, government accounting, or for self-employment as a provider of computer-based bookkeeping and/or tax services. In addition, those individuals already employed in accounting can work toward career advancement by taking additional courses. Generally, employment in this specialization also requires proficiency in computer applications and good communication skills.

Highlights include:

- * A traditional course of study in Accounting Fundamentals, Financial Reporting, Managerial Analytical Techniques, State and Federal Income Taxation, Cost Accounting, and Auditing
- * State-of-the-art software and equipment to provide computerized accounting training
- * Internships, work experience with local employers for college units, job shadowing, guest speakers from the accounting industry, field trips to accounting offices
- * A lab with tutorial assistance

Note to Transfer Students:

If you are interested in transferring to a four-year college or university to pursue a bachelor's degree in this major, it is critical that you meet with a CRC counselor to select and plan the courses for your major. Schools vary widely in terms of the required preparation. The courses that CRC requires for an Associate's degree in this major may be different from the requirements needed for the Bachelor's degree.

Catalog Date: January 1, 2021

Degree Requirements

COURSE CODE	COURSE TITLE	UNITS
BUSINESS CORE:		
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
ACCT 341	Computerized Accounting	3
BUS 340	Business Law (3)	3
or BUS 345	Law and Society (3)	
ACCT 103	Intermediate Accounting - Part I	4
ACCT 104	Intermediate Accounting - Part II	4
ACCT 111	Cost Accounting	3
A minimum of 4 units from the following:		4
CISA 315	Introduction to Electronic Spreadsheets (2)	
CISA 316	Intermediate Electronic Spreadsheets (2)	
CISA 320	Introduction to Database Management (1)	
CISA 321	Intermediate Database Management (1)	
A minimum of 7 units from the following:		7
ACCT 107	Auditing (3)	
ACCT 121	Payroll Accounting (3)	
ACCT 125	Federal and State Individual Taxation (4)	
ACCT 128	Taxation of Corporations, Partnerships, Estates, and Trusts (4)	
ACCT 153	Governmental Accounting (3)	
ACCT 498	Work Experience in Accounting (1 - 4)	
Total Units:		36

The Accounting Associate in Arts (A.A.) degree may be obtained by completion of the required program, plus general education requirements, plus sufficient electives to meet a 60-unit total. See CRC graduation requirements.

Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **SYNTHESIZE GENERAL ACCOUNTING THEORY AND PRACTICE INTO FINANCIAL RECORDS** This includes the ability to: A. Demonstrate a firm understanding and working knowledge of basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements. B. Compute, classify, record, and verify numerical data, both manually and with computing equipment, in order to develop and maintain financial records.
- **ANALYZE BUSINESS INFORMATION AND INFER THE RESOLUTION OF KEY ISSUES (ANALYTICAL SKILLS)** This includes the ability to: A. Demonstrate intelligent interpretation and use of financial statements in managing and analyzing business operations. B. Demonstrate the ability to identify key issues, research relevant data, and think critically, and analytically about the possible solutions for the financial problem encountered.
- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to: A. Create accurate, professional, and appropriate accounting documents and reports for the business entity served. B. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals. C. Work effectively, individually and as a member of a group.
- **INTEGRATE TECHNOLOGY INTO THE DEVELOPMENT OF ACCOUNTING INFORMATION (TECHNOLOGY SKILLS)** This includes the ability to: A. Demonstrate effective use of all technology applicable to the accounting field. B. Demonstrate proficiency in the use of accounting software, spreadsheets, and databases applicable to accounting practice and procedures.
- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to: A. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions. B. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.
- **EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS)** This includes the ability to: A. Practice high ethical standards in all contacts with employers, clients, co workers, and general public. B. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.
- **SUPPORT ACTIONS THAT IMPROVE THE ABILITY TO INTERACT EFFECTIVELY IN DIVERSE ENVIRONMENTS AND WITH DIVERSE PERSONS. (DIVERSITY)** This includes the ability to demonstrate the ability to relate and interact effectively in teams consisting of individuals with differing interest, gender, backgrounds, and professions.

Career Information

Account Clerk; Accounting Technician; Accountant Trainee; Auditor; Bank Employee/Examiner; Certified Public Accountant; Cost Accountant; Insurance Employment; Revenue Agent (FTB/IRS); Tax Preparer; Bookkeeper for: Accounts Receivable, Accounts Payable, General Ledger, Full-Charge Bookkeeper Some career options may require more than two years of college

Certificates of Achievement

Accounting Clerk Certificate

This Certificate is designed to provide the skills necessary for clerical level positions within an Accounting environment. These positions support Accounting professionals and para-professional positions.

Catalog Date: January 1, 2021

Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 101 or ACCT 301	Fundamentals of College Accounting (3) Financial Accounting (4)	3 - 4
ACCT 341	Computerized Accounting	3
ACCT 121	Payroll Accounting	3
CISA 315	Introduction to Electronic Spreadsheets	2
CISA 305	Beginning Word Processing	2
BUS 310 or ENGWR 301	Business Communications (3) College Composition and Literature (3)	3
A minimum of 5 units from the following:		5
BUSTEC 101	Computer Keyboarding: 10-Key (1)	
BUSTEC 302	Computer-Keyboarding (2)	
BUS 105	Business Mathematics (3)	
CISA 316	Intermediate Electronic Spreadsheets (2)	
CISA 320	Introduction to Database Management (1)	
ACCT 498	Work Experience in Accounting (1 - 4)	
Total Units:		21 - 22

Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to: A. Create accurate, professional, and appropriate accounting documents and reports for the business entity served. B. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals. C. Work effectively, individually and as a member of a group.
- **INTEGRATE TECHNOLOGY INTO THE DEVELOPMENT OF ACCOUNTING INFORMATION (TECHNOLOGY SKILLS)** This includes the ability to: A. Demonstrate effective use of all technology applicable to the accounting field. B. Demonstrate proficiency in the use of accounting software, spreadsheets, and databases applicable to accounting practice and procedures.
- **EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS)** This includes the ability to: A. Practice high ethical standards in all contacts with employers, clients, co workers, and general public. B. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.

Accounting, Advanced Certificate

This program is designed for a student who wishes to develop advanced levels of Accounting skills but not earn a degree. These requirements match the major requirements of the Accounting Degree but do not include General Education.

Catalog Date: January 1, 2021

Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
ACCT 341	Computerized Accounting	3
BUS 340 or BUS 345	Business Law (3) Law and Society (3)	3
ACCT 103	Intermediate Accounting - Part I	4
ACCT 104	Intermediate Accounting - Part II	4
ACCT 111	Cost Accounting	3
A minimum of 4 units from the following:		4
CISA 315	Introduction to Electronic Spreadsheets (2)	
CISA 316	Intermediate Electronic Spreadsheets (2)	
CISA 320	Introduction to Database Management (1)	

COURSE CODE	COURSE TITLE	UNITS
A minimum of 7 units from the following:		7
ACCT 107	Auditing (3)	
ACCT 121	Payroll Accounting (3)	
ACCT 125	Federal and State Individual Taxation (4)	
ACCT 128	Taxation of Corporations, Partnerships, Estates, and Trusts (4)	
ACCT 153	Governmental Accounting (3)	
ACCT 498	Work Experience in Accounting (1 - 4)	
CISA 321	Intermediate Database Management (1)	
Total Units:		36

Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **SYNTHESIZE GENERAL ACCOUNTING THEORY AND PRACTICE INTO FINANCIAL RECORDS** This includes the ability to: A. Demonstrate a firm understanding and working knowledge of basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements. B. Compute, classify, record, and verify numerical data, both manually and with computing equipment, in order to develop and maintain financial records.
- **ANALYZE BUSINESS INFORMATION AND INFER THE RESOLUTION OF KEY ISSUES (ANALYTICAL SKILLS)** This includes the ability to: A. Demonstrate intelligent interpretation and use of financial statements in managing and analyzing business operations. B. Demonstrate the ability to identify key issues, research relevant data, and think critically, and analytically about the possible solutions for the financial problem encountered.
- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to: A. Create accurate, professional, and appropriate accounting documents and reports for the business entity served. B. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals. C. Work effectively, individually and as a member of a group.
- **INTEGRATE TECHNOLOGY INTO THE DEVELOPMENT OF ACCOUNTING INFORMATION (TECHNOLOGY SKILLS)** This includes the ability to: A. Demonstrate effective use of all technology applicable to the accounting field. B. Demonstrate proficiency in the use of accounting software, spreadsheets, and databases applicable to accounting practice and procedures.
- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to: A. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions. B. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.
- **EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS)** This includes the ability to: A. Practice high ethical standards in all contacts with employers, clients, co workers, and general public. B. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.
- **SUPPORT ACTIONS THAT IMPROVE THE ABILITY TO INTERACT EFFECTIVELY IN DIVERSE ENVIRONMENTS AND WITH DIVERSE PERSONS. (DIVERSITY)** This includes the ability to: A. Demonstrate the ability to relate and interact effectively in teams consisting of individuals with differing interest, gender, backgrounds, and professions.

Accounting, Taxation Certificate

This certificate acknowledges student achievement and proficiency in preparing and reviewing the income tax returns of individuals and business entities together with an understanding of necessary federal and state tax administration compliance requirements that are necessary in the policies of the Internal Revenue Service and the Franchise Tax Board.

Catalog Date: January 1, 2021

Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 301	Financial Accounting	4
ACCT 341	Computerized Accounting	3
ACCT 121	Payroll Accounting	3
ACCT 125	Federal and State Individual Taxation	4
ACCT 128	Taxation of Corporations, Partnerships, Estates, and Trusts	4
ACCT 160	Volunteer Income Tax Assistance	2
A minimum of 2 units from the following:		2
CISA 315	Introduction to Electronic Spreadsheets (2)	
CISA 316	Intermediate Electronic Spreadsheets (2)	
CISA 320	Introduction to Database Management (1)	
CISA 321	Intermediate Database Management (1)	
Total Units:		22

Student Learning Outcomes

Upon completion of this program, the student will be able to:

- **ANALYZE BUSINESS INFORMATION AND INFER THE RESOLUTION OF KEY ISSUES (ANALYTICAL SKILLS)** This includes the ability to: A. Demonstrate intelligent interpretation and use of financial statements in managing and analyzing business operations. B. Demonstrate the ability to identify key issues, research relevant data, and think critically, and analytically about the possible solutions for the financial problem encountered.
- **COMPOSE EFFECTIVE ACCOUNTING INFORMATION DOCUMENTS AND COMMUNICATE THEM TO APPROPRIATE USERS (COMMUNICATION SKILLS)** This includes the ability to: A. Create accurate, professional, and appropriate accounting documents and reports for the business entity served. B. Receive and process written and oral financial information and prepare the appropriate response for management, investor, clients, or other fellow professionals. C. Work effectively, individually and as a member of a group.
- **ANALYZE, SUMMARIZE AND INTERPRET FINANCIAL INFORMATION (CRITICAL THINKING SKILLS)** This includes the ability to: A. Record, summarize, analyze, and interpret financial activities to permit individuals and organizations to make informed judgments and sensible business decisions. B. Comprehend an unrelated set of financial facts; identify and anticipate problems and find acceptable solutions for the business entity served.

- EVALUATE ACTIONS FOR INTEGRITY AND HONESTY (ETHICS) This includes the ability to:
 - A. Practice high ethical standards in all contacts with employers, clients, co-workers, and the general public.
 - B. Demonstrate the ability to act with integrity and honesty and choose an ethical course of action.

Accounting Certificate

Catalog Date: January 1, 2021

Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 107	Auditing	3
ACCT 111	Cost Accounting	3
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
ACCT 341	Computerized Accounting	3
BUS 340	Business Law (3)	3 ¹
Total Units:		20

¹Business 341 recommended for students intending to enter public accounting professions.

Accounting (ACCT) Courses

ACCT 101 Fundamentals of College Accounting

Units: 3
Hours: 54 hours LEC
Prerequisite: None.
General Education: AA/AS Area II(b)
Catalog Date: January 1, 2021

This course emphasizes a practical approach to the use of accounts, journals, ledgers, and financial statements. The course is recommended for students who intend to seek employment in a small service or merchandising business and is an excellent preparation course for further study in accounting and business.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: ACCURATELY RECORD BUSINESS TRANSACTIONS COMMONLY ENCOUNTERED IN SERVICE AND MERCHANDISING BUSINESSES.
 - analyze and make appropriate journal entries to record common financial transactions.
 - post entries to the general ledger and prepare a trial balance.
 - use specialized journals to record transactions.
 - prepare a payroll register and make appropriate journal entries.
 - prepare a bank reconciliation and record the entries necessary to update the accounts.
- SLO 2: ACCURATELY REPORT AND INTERPRET THE RESULTS OF BUSINESS ACTIVITY FOR A GIVEN FISCAL PERIOD.
 - evaluate, prepare, and record adjusting, correcting, and closing entries.
 - prepare financial statements for a service and merchandise business.
 - evaluate and assess the effects of transactions on the accounting equation and net income.
- SLO 3: DEMONSTRATE UNDERSTANDING OF ACCOUNTING TERMINOLOGY.
- SLO 4: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING AND BUSINESS.

ACCT 103 Intermediate Accounting - Part I

Units: 4
Hours: 72 hours LEC
Prerequisite: ACCT 301 with a grade of "C" or better
Catalog Date: January 1, 2021

This course provides a continuing study of the measurement and reporting of the results of operations and the financial condition of profit-directed business entities. Special emphasis will be given to the valuation of assets using both the Financial Accounting Standards (FASB) and International Financial Reporting Standards (IFRS) as authority. This course is not intended for transfer to a four-year college.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: DEMONSTRATE AN UNDERSTANDING OF CONCEPTS, PRINCIPLES, AND PRACTICES OF FINANCIAL ACCOUNTING.

- Research, interpret and apply generally accepted accounting principles, procedures, and practices according to Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS).
- Prepare financial statements and identify related disclosures.
- SLO #2: ANALYZE AND ACCOUNT FOR COMPLEX BUSINESS TRANSACTIONS.
- Assess and apply the objectives and principles for managing cash, receivables, and inventories.
- Compute actual and estimated liabilities and disclose contingent liabilities.
- Account for depreciation, depletion, amortization, and disposal of assets.
- Compare future and present value of cash flows.
- SLO3: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN FINANCIAL ACCOUNTING AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM.

ACCT 104 Intermediate Accounting - Part II

Units:	4
Hours:	72 hours LEC
Prerequisite:	ACCT 103 with a grade of "C" or better
Catalog Date:	January 1, 2021

This course is a continuing study of the measurement and reporting of the results of operations and the financial position of business entities. An emphasis is placed on accounting for investments, stockholder's equity, long-term liabilities, leases and income taxes. This course is not intended for transfer to a four-year college.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO#1: DEMONSTRATE AN UNDERSTANDING OF CONCEPTS, PRINCIPLES, AND PRACTICES OF FINANCIAL ACCOUNTING.
- Research, interpret and apply generally accepted accounting principles, procedures, and practices according to Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS).
- Prepare financial statements and identify related disclosures.
- SLO#2: ANALYZE AND ACCOUNT FOR COMPLEX BUSINESS TRANSACTIONS.
- Demonstrate an understanding of the accounting and disclosure requirements for: current, contingent and long-term liabilities; stockholders equity; dilutive securities, earnings per share; investments; revenue recognition; income taxes; pension plans and post retirement benefits; leases; and accounting errors and changes.
- SLO#3: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN FINANCIAL ACCOUNTING AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM.

ACCT 107 Auditing

Units:	3
Hours:	54 hours LEC
Prerequisite:	ACCT 301 with a grade of "C" or better
Advisory:	ACCT 103
Catalog Date:	January 1, 2021

The course focuses on procedures and practices used in the verification of financial statement balances and accounting records. External auditing functions are emphasized. The types of audits and auditing occupations, as well as the legal liabilities of the auditor are discussed.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: DEMONSTRATE AN UNDERSTANDING OF PROFESSIONAL ETHICS AND AUDITOR LIABILITY.
- assess professional standards and ethics, such as Generally Accepted Auditing Standards (GAAS), in the execution of audit procedures and in the preparation of audit reports.
- assess the various components of audit risk.
- SLO 2: PREPARE AN AUDIT PROGRAM AND VARIOUS AUDITOR'S REPORTS
- differentiate among financial, operational, and compliance type audits.
- demonstrate use of the techniques for accumulation and documentation of audit evidence to substantiate amounts reported on corporate financial statements.
- assess the circumstances causing departures from the standard audit report such as scope limitations, non-conformity with Generally Accepted Accounting Principles (GAAP), inconsistency in accounting principles, inadequate disclosure, and substantial doubt about the company's ability to continue as a "going concern".
- SLO 3: DEMONSTRATE AN UNDERSTANDING OF THE COMPONENTS OF THE INTERNAL CONTROL.
- demonstrate the analytical skills needed to document, assess the usefulness of, and test for the existence of internal controls normally found in large accounting systems.
- incorporate sampling methodologies into audit procedures.

ACCT 111 Cost Accounting

Units:	3
Hours:	54 hours LEC
Prerequisite:	ACCT 301 with a grade of "C" or better
Advisory:	ACCT 311
Catalog Date:	January 1, 2021

This course is an introduction to cost accounting methods, including job order, process and standard cost systems. Special attention will be given to management uses of cost accounting.

This course is not intended for transfer to a four-year college.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: EVALUATE AND APPLY ACCOUNTING CONCEPTS MANAGERS USE FOR PLANNING, CONTROL, AND DECISION-MAKING
- Explain the importance of having an effective cost accounting system in a business
- Identify the major elements of manufacturing costs
- Evaluate investment decisions, including whether to keep or replace equipment, drop or retain product lines or organizational segments, and make or buy a product
- Describe standard costing and be able to compute and analyze resulting variances
- Describe cost-volume-profit analysis and use it to determine break-even points and other measurements of profitability
- SLO 2: ACCOUNT FOR COSTS USED IN MANUFACTURING AND SERVICE OPERATIONS AND ANALYZE THE BEHAVIOR OF THE TYPES OF COSTS
- Differentiate between job-order, process costing and activity-based costing, and be able to determine which method would be most appropriate for a particular product or process
- Prepare journal entries for the flow of costs in a manufacturing business using several different methods of accounting for those costs
- Demonstrate how factory overhead costs are budgeted, accumulated, and applied to product cost
- Analyze capital investment alternatives using several quantitative tools
- SLO 3: DEMONSTRATE UNDERSTANDING OF ETHICAL PRACTICES OF MANAGEMENT ACCOUNTANTS

ACCT 121 Payroll Accounting

Units:	3
Hours:	54 hours LEC
Prerequisite:	None.
Advisory:	ACCT 101
Catalog Date:	January 1, 2021

This is a study of payroll and personnel records, procedures and regulations. The course will include a study of the various California and Federal laws pertaining to the computation of earnings and withholdings. Payroll tax payment requirements and preparation of the employer's California and Federal payroll tax reports will be included. A comprehensive simulation project will be completed as part of the course. The project will include one quarterly payroll reporting cycle.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: DEMONSTRATE KNOWLEDGE AND UNDERSTANDING AND THE ABILITY TO APPLY THE VARIOUS FEDERAL AND STATE LAWS THAT AFFECT EMPLOYERS IN THEIR PAYROLL OPERATIONS, INCLUDING RECORD KEEPING AND REPORTING REQUIREMENTS.
- Determine how these various laws and regulations apply to a particular business.
- Outline the record keeping and reporting procedures of a typical payroll accounting system.
- Calculate the gross payroll, withholding amounts, and net pay for an employer's payroll period, using multiple wage rates and earnings calculation methods.
- Create and maintain payroll records as required by federal and state payroll taxing authorities.
- Create all required federal and state payroll tax returns including the Employer's Quarterly Federal and State Tax Returns, reports required by the Federal Unemployment Tax Act, and other federal and state payroll tax and information reports as required.
- SLO 2: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING AND BUSINESS.

ACCT 125 Federal and State Individual Taxation

Units:	4
Hours:	72 hours LEC
Prerequisite:	None.
Advisory:	ACCT 101 and 301
Catalog Date:	January 1, 2021

This course is a study of basic Federal and State Income Tax regulations with an emphasis on the skills necessary for the preparation of individual income tax returns. Included are filing requirements, determination of taxable income, allowable deductions, tax computation, tax credits, other taxes, payment methods, and audit procedures.

This course is a California Tax Education Council (CTEC) qualifying education course, and is offered to members of the community to enable them to become registered tax return preparers (CRTP) in the state of California.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO1: DEMONSTRATE UNDERSTANDING OF CONSTITUTIONAL ORIGINS, STATUTORY REQUIREMENTS, AND OTHER LEGISLATIVE AND ADMINISTRATIVE UNDERPINNINGS OF THE INCOME TAX SYSTEMS OF THE UNITED STATES AND CALIFORNIA.
- Compute the federal and state tax formula for individuals: gross income, adjusted gross income, taxable income, and income tax.
- Demonstrate an understanding of what constitutes "substantial authority" with respect to a position taken on a tax return, and be able to locate substantial authority for such a position.
- Know where each item of income and deduction belongs on the federal and state income tax returns for individuals.
- Prepare intermediate-level federal and state individual income tax returns.
- Conduct basic tax research using publicly-available research tools.

- Understand the basics of income tax administration, including the audit process, reporting requirements, and taxpayer and preparer penalties, particularly California tax practitioner requirements.
- SLO2: CALCULATE STATE AND FEDERAL TAXES USING APPLICABLE LAWS AND STANDARD FORMS.
- Compute the federal and state tax formula for individuals including gross income, adjusted gross income, taxable income and income tax.
- Identify where each item of income and deduction belongs on the federal and state income tax forms for individuals.
- Identify and calculate tax credits a taxpayer is entitled to claim on their tax return.
- Prepare basic, intermediate and advanced level federal and California individual income tax returns.
- SLO3: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING, TAXATION AND BUSINESS.

ACCT 128 Taxation of Corporations, Partnerships, Estates, and Trusts

Units:	4
Hours:	72 hours LEC
Prerequisite:	ACCT 125 with a grade of "C" or better
Catalog Date:	January 1, 2021

This course provides a continuing study of federal and state income tax compliance with an emphasis on the taxation of business entities including corporations, partnerships, limited liability companies, S corporations, estates and fiduciary trusts. Included is coverage of related party transactions, filing requirements, differences in book and taxable income, tax computation, available credits, tax elections, and working with the Internal Revenue Service on tax administration matters. This course is designed for persons seeking civil service advancement, those who are currently or will be involved with company accounting operations, and persons engaged in tax preparation. It is recommended for accounting majors.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: STUDENTS WILL DEMONSTRATE UNDERSTANDING OF UNITED STATES AND CALIFORNIA INCOME TAX FILING REQUIREMENTS, PROCEDURES, AND TAX ELECTIONS OF C CORPORATIONS, PARTNERSHIPS, S CORPORATIONS, LLCs, ESTATES, AND TRUSTS.
- Demonstrate understanding of various tax issues unique to corporations including capital contributions, earnings and profits, dividend distributions, net operating losses, and affiliated groups.
- Demonstrate understanding of corporate AMT, AET, PHC tax, and various tax credits, and know when these may apply to the business.
- Demonstrate understanding of various tax issues unique to partnerships and S corporations including formation concepts, income allocation to partners/shareholders, inside and outside bases, capital accounts, and loss limitations.
- Demonstrate understanding of the tax and economic differences between the various forms of business (C corporation, partnership, S corporation, and LLC), and be able to recommend a suitable form of business upon its formation.
- Demonstrate understanding to identify a simple trust, complex trust, grantor trust and estate.
- SLO 2: STUDENTS WILL CALCULATE FEDERAL AND STATE INCOME TAXES USING APPLICABLE LAWS, STANDARD FORMS AND NECESSARY WORKING PAPERS.
- Compute the taxable income of a partnership or corporation when provided with the accounting information of the entity.
- Compute trust accounting income and apply the rules of the Uniform Principal and Income Act.
- Compute distributable net income and taxable income for a trust and an estate.
- Complete basic income tax returns for C corporations, partnerships, S corporations, trusts, and estates, including working papers sufficient for manager review.
- SLO 3: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN TAXATION AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM.

ACCT 153 Governmental Accounting

Units:	3
Hours:	54 hours LEC
Prerequisite:	ACCT 301 with a grade of "C" or better
Catalog Date:	January 1, 2021

This course covers accounting and financial reporting for governmental units and institutions with emphasis on the principles of fund accounting and the comprehensive annual financial report as prescribed by the Governmental Accounting Standards Board. Additional topics include governmental budgeting and budgetary controls.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: Apply the basic principles of fund accounting and their application to governmental and not-for-profit organizations
- Identify the authoritative bodies responsible for setting financial reporting standards for not-for-profit organizations, the federal government, and for state and local governments.
- Identify the minimum requirements for general purpose external financial reporting specified by the Governmental Accounting Standards Board (GASB) Statement Number 34.
- Practice working with common types of funds (general, special revenue, proprietary, debt service, capital projects, and permanent) used by a state or local governmental accounting system.
- SLO 2: Analyze and interpret financial and budgetary information for governmental and not-for-profit organizations
- Explain how budgetary accounting contributes to achieving control over governmental revenues and expenditures.
- Assess governmental financial performance using ratios and other outcome indicators.
- Understand the accounting, regulatory, taxation, and performance issues for not-for-profit organizations.
- SLO 3: Identify the ethical implications inherent in governmental accounting and reporting and be able to apply strategies for addressing them.

ACCT 160 Volunteer Income Tax Assistance

Units:	2
Hours:	24 hours LEC; 36 hours LAB
Prerequisite:	None.
Advisory:	ACCT 125
Catalog Date:	January 1, 2021

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exam, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet qualifying criteria for the service as set by the IRS.

This course is intended for the volunteer who will assist individual and family taxpayers with basic tax concerns.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: LEARN AND APPLY CURRENT INDIVIDUAL FEDERAL AND CALIFORNIA TAX LAWS AND REGULATIONS.
- List the types of income that are taxable.
- Classify deductions as for or from adjusted gross income.
- Describe the rules for determining the deductibility of deductions for adjusted gross income.
- Determine whether a taxpayer should use the standard deduction or itemized deductions when calculating taxable income.
- Determine when taxpayers qualify for certain tax credits.
- Determine when the taxpayer is liable for certain other taxes.
- Follow the VITA rules and requirements.
- Interview taxpayers.
- Pass the BASIC exam required by the Internal Revenue Service to prepare basic VITA tax returns
- SLO #2: PREPARE ACCURATE FEDERAL AND STATE CURRENT YEAR INDIVIDUAL INCOME TAX RETURNS
- Use the appropriate tax software to complete basic income tax returns for individuals.
- Prepare tax returns appropriately so they can be transmitted electronically to the Internal Revenue Service and to the California Franchise Tax Board.
- SLO #3: DEFINE AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING, TAXATION AND BUSINESS
- Pass the Internal Revenue Service Volunteer Standards of Conduct (Ethics) test that is required for the VITA program.

ACCT 161 Volunteer Income Tax Assistance II

Units:	2
Hours:	24 hours LEC; 36 hours LAB
Prerequisite:	ACCT 160 with a grade of "C" or better
Catalog Date:	January 1, 2021

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exams, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet the qualifying criteria for the service as set by the IRS.

This course covers the Advanced level which is intended for the volunteer who will assist individual and family taxpayers with more complex tax concerns.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: UNDERSTAND CURRENT INDIVIDUAL FEDERAL AND CALIFORNIA TAX RETURNS LAWS AND REGULATIONS.
- List the types of income that are taxable.
- Classify deductions as for or from adjusted gross income.
- Describe the rules for determining the deductibility of deductions for adjusted gross income.
- Determine the difference between the standard deduction and itemized deductions.
- Describe the rules for determining the deductibility of itemized deductions.
- Determine when taxpayers qualify for certain tax credits.
- Determine when the taxpayer is liable for certain other taxes.
- Follow the VITA rules and requirements.
- Interview taxpayers.
- Pass the BASIC and ADVANCED exams required by the Internal Revenue Service to prepare advanced level VITA tax returns.
- SLO #2: PREPARE ACCURATE FEDERAL AND STATE CURRENT YEAR INDIVIDUAL INCOME TAX RETURNS.
- Use the appropriate tax software to complete advanced level income tax returns for individuals.
- Prepare tax returns in a manner for them to be transmitted electronically to the Internal Revenue Service and to the California Franchise Tax Board.
- SLO #3: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING, TAXATION AND BUSINESS.
- Pass the Internal Revenue Service Volunteer Standards of Conduct (Ethics) test that is required for the program.

ACCT 162 Volunteer Income Tax Assistance III

Units:	2
Hours:	24 hours LEC; 36 hours LAB
Prerequisite:	ACCT 161 with a grade of "C" or better
Catalog Date:	January 1, 2021

This hands-on course provides training and a service learning opportunity in the preparation of federal and California individual income tax returns. After successfully completing 24 hours of IRS-approved training and passing the IRS individual income tax exams, the student volunteer will provide a minimum of 36 hours of free tax assistance to community clients who meet qualifying criteria for the service as set by the IRS.

This course covers tax law that pertains to military tax situations and situations involving rental properties and moving expenses. This level prepares the student to assist taxpayers not only across the full VITA spectrum but adds the additional assistance to military personnel and those taxpayers that own a rental property.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: UNDERSTAND CURRENT FEDERAL AND CALIFORNIA TAX RETURNS LAWS AND REGULATIONS FOR INDIVIDUALS.
- List the types of income that are taxable.
- Understand the rules for rental properties.
- Describe the rules for determining the deductibility of deductions for adjusted gross income, including moving expenses.
- Understand and apply the rules for determining the deductibility of itemized deductions.
- Determine when taxpayers qualify for certain tax credits.
- Determine when the taxpayer is liable for certain other taxes.
- Follow the VITA rules and requirements.
- Interview taxpayers including those that own rental properties or who are in the military.
- Pass the BASIC, ADVANCED and MILITARY exams required by the Internal Revenue Service to prepare and review complex VITA tax returns.
- SLO #2: PREPARE ACCURATE FEDERAL AND STATE CURRENT YEAR INDIVIDUAL INCOME TAX RETURNS.
- Use the appropriate tax software to complete advanced level income tax returns for individuals.
- Review completed returns prepared by other students/volunteers.
- Transmit income tax returns electronically to the Internal Revenue Service and to the California Franchise Tax Board.
- SLO #3: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN ACCOUNTING, TAXATION AND BUSINESS.
- Pass the Internal Revenue Service Volunteer Standards of Conduct (Ethics) test that is required for the program.

ACCT 295 Independent Studies in Accounting

Units:	1 - 3
Hours:	54 - 162 hours LAB
Prerequisite:	None.
Catalog Date:	January 1, 2021

An independent studies project involves an individual student or small group of students in study, research, or activities beyond the scope of regularly offered courses. See the current catalog section of "Special Studies" for full details of Independent Studies.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: Actively engage in intellectual inquiry beyond that required in order to pass a course of study (College Wide Learning Outcome – Area 4).
- Discuss and outline a proposal of study (that can be accomplished within one semester term) with a supervising instructor qualified within the discipline.
- Design an independent study (to be completed individually or by collaboration of a small group) to foster special knowledge, skills, and experience that are not available in any one regularly scheduled course.
- Use information resources to gather discipline-specific information.
- SLO #2: Utilize modes of analysis and critical thinking to apply theoretical perspectives and/or concepts in the major discipline of study to significant problems and/or educational activities (College Wide Learning Outcome – Area 3).
- Analyze and apply the knowledge, skills and experience that are involved in the independent study to theoretical perspectives and/or concepts in the major discipline of study.
- Explain the importance of the major discipline of study in the broader picture of society.
- SLO #3: Communicate a complex understanding of content matter of the major discipline of study (College Wide Outcome – Area 3).
- Demonstrate competence in the skills essential to mastery of the major discipline of study that are necessary to accomplish the independent study.
- SLO #4: Identify personal goals and pursue these goals effectively (College Wide Outcome – Area 4).
- Utilize skills from the "academic tool kit" including time management, study skills, etc., to accomplish the independent study within one semester term.

ACCT 299 Experimental Offering in Accounting

Units:	0.5 - 4
Prerequisite:	None.
Catalog Date:	January 1, 2021

ACCT 301 Financial Accounting

Units:	4
Hours:	72 hours LEC
Prerequisite:	None.
Advisory:	ACCT 101, BUS 105, MATH 120, or MATH 125
Transferable:	CSU; UC
General Education:	AA/AS Area II(b)
C-ID:	C-ID ACCT 110
Catalog Date:	January 1, 2021

This is the study of accounting as an information system. Emphasis is given to understanding the nature and purpose of accounting and its function in business. The principles and concepts underlying transaction analysis and recording; financial statement preparation, disclosures, and analysis; and ethical issues are addressed. The course includes units on inventories, internal control, cash and cash flows, receivables, fixed and intangible assets, current and long-term liabilities, stockholders' equity, income tax, and investments.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: APPLY ACCOUNTING CONCEPTS AND PRINCIPLES IN MAKING DECISIONS ABOUT BUSINESS OPERATIONS.
 - Interpret financial statements of corporate entities.
 - Use generally accepted accounting principles to develop and interpret financial information.
 - Explain the importance of operating, investing and financing activities reported in the Statement of Cash Flows.
 - Analyze and evaluate the use of accounting information for decision making by potential investors and creditors.
 - Analyze financial statements and financial condition using solvency and profitability analysis based on historical and current data.
- SLO 2: APPLY THE CONCEPTS AND PRINCIPLES UNDERLYING ACCOUNTING PROCEDURES.
 - Explain the nature and purpose of generally accepted accounting principles (GAAP) and International Financial Reporting Principles (IFRS).
 - Interpret the assumptions, concepts, and principles underlying generally accepted financial accounting procedures.
 - Prepare financial statements following generally accepted accounting principles.
 - Analyze the effect of financial transactions on the accounting equation.
 - Apply generally accepted accounting principles in transactions related to cash and receivables, inventories, current liabilities and payroll, plant assets and intangible assets, stockholders' equity, and long-term liabilities.
- SLO 3: ANALYZE, CLASSIFY, RECORD, AND INTERPRET FINANCIAL INFORMATION.
 - Analyze and record business transactions following generally accepted accounting principles.
 - Prepare end-of-period entries to adjust and close accounts following generally accepted accounting principles.
 - Use special journals and subsidiary ledgers to record entries.
 - Complete all phases of the accounting cycle from transaction analysis through financial statement preparation.
- SLO4: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN FINANCIAL ACCOUNTING AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM.

ACCT 311 Managerial Accounting

Units:	4
Hours:	72 hours LEC
Prerequisite:	ACCT 301 with a grade of "C" or better
Transferable:	CSU; UC
C-ID:	C-ID ACCT 120
Catalog Date:	January 1, 2021

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, capital budgeting, and statement analysis.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: ANALYZE FINANCIAL STATEMENTS AND FINANCIAL CONDITION USING SOLVENCY AND PROFITABILITY ANALYSIS BASED ON HISTORICAL AND CURRENT DATA
- SLO 2: EVALUATE AND APPLY ACCOUNTING CONCEPTS MANAGERS USE FOR PLANNING, CONTROL, AND DECISION MAKING
 - Determine the profit-maximizing price; determine price based on absorption or variable cost; markup percentages; target costs; billing rates.
 - Analyze capital budgeting decisions using several quantitative tools including present value and net present value, internal rate of return, cost of capital, as well as incremental costs vs. total costs.
 - Evaluate investment decisions in order to determine whether to keep or replace equipment, drop or retain product line or organizational segment, and make or buy product.
- SLO 3: ACCOUNT FOR COSTS USED IN MANUFACTURING AND SERVICE OPERATIONS AND ANALYZE THE BEHAVIOR OF THE TYPES OF COST
 - Apply responsibility accounting; determining cost and profit centers; assigning revenues and costs to responsibility centers; evaluating managers of responsibility centers.
 - Prepare budgets for sales, production, direct materials, direct labor, overhead, inventory, selling/administrative expense, and cash.
 - Recall and use job order cost systems and process costing methods.
 - Prepare process cost journal entries; compute equivalent units of production.
 - Recognize and use Activity Based Costing and traditional costing systems; unit-level, batch-level, product-level, customer-level, and organization-sustaining costs; allocate costs to pools.
 - Allocate service department costs to other departments using the direct method and the step method.
- SLO 4: IDENTIFY THE ETHICAL IMPLICATIONS INHERENT IN MANAGERIAL ACCOUNTING AND REPORTING AND BE ABLE TO APPLY STRATEGIES FOR ADDRESSING THEM

ACCT 341 Computerized Accounting

Units:	3
Hours:	54 hours LEC
Prerequisite:	ACCT 101 or 301 with a grade of "C" or better
Advisory:	CISC 302
Transferable:	CSU
Catalog Date:	January 1, 2021

This is a course using the computer to prepare financial statements and other accounting reports used in business. This course emphasizes the areas of study: general ledger, accounts payable, accounts receivable, banking, bank reconciliations, depreciation, fixed assets, inventory, job order and payroll. This course provides practical experience using contemporary computerized accounting software. Consult the class schedule for specific software.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: ANALYZE AND ACCURATELY RECORD TRANSACTIONS FOR SERVICE AND MERCHANDISING BUSINESS.
- Analyze transactions, prepare and record the appropriate entries into the entity's books and records.
- Post entries to the general ledger and prepare a trial balance.
- Summarize and record entries using specialized accounting modules.
- Prepare payroll and record the appropriate entries.
- Prepare bank reconciliations and record the necessary journal entries.
- SLO #2: PREPARE AND INTERPRET FINANCIAL STATEMENTS AND OTHER ACCOUNTING REPORTS.
- Complete the steps of the accounting cycle from transaction analysis through financial statement preparation.
- Evaluate and assess the effects of the transactions to the operating activities of a service or merchandising business.
- Prepare and analyze financial statements and other accounting reports.
- SLO 3: DEMONSTRATE AN UNDERSTANDING OF AND BE ABLE TO APPLY PROFESSIONAL ETHICAL BEHAVIOR IN THE USE OF TECHNOLOGY IN ACCOUNTING AND BUSINESS.

ACCT 495 Independent Studies in Accounting

Units:	1 - 3
Hours:	54 - 162 hours LAB
Prerequisite:	None.
Transferable:	CSU
Catalog Date:	January 1, 2021

An independent studies project involves an individual student or small group of students in study, research, or activities beyond the scope of regularly offered courses. See the current catalog section of "Special Studies" for full details of Independent Studies.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO #1: Actively engage in intellectual inquiry beyond that required in order to pass a course of study (College Wide Learning Outcome – Area 4).
- Discuss and outline a proposal of study (that can be accomplished within one semester term) with a supervising instructor qualified within the discipline.
- Design an independent study (to be completed individually or by collaboration of a small group) to foster special knowledge, skills, and experience that are not available in any one regularly scheduled course.
- Use information resources to gather discipline-specific information.
- SLO #2: Utilize modes of analysis and critical thinking to apply theoretical perspectives and/or concepts in the major discipline of study to significant problems and/or educational activities (College Wide Learning Outcome – Area 3).
- Analyze and apply the knowledge, skills and experience that are involved in the independent study to theoretical perspectives and/or concepts in the major discipline of study.
- Explain the importance of the major discipline of study in the broader picture of society.
- SLO #3: Communicate a complex understanding of content matter of the major discipline of study (College Wide Outcome – Area 3).
- Demonstrate competence in the skills essential to mastery of the major discipline of study that are necessary to accomplish the independent study.
- SLO #4: Identify personal goals and pursue these goals effectively (College Wide Outcome – Area 4).
- Utilize skills from the "academic tool kit" including time management, study skills, etc., to accomplish the independent study within one semester term.

ACCT 498 Work Experience in Accounting

Units:	1 - 4
Hours:	60 - 300 hours LAB
Prerequisite:	None.
Enrollment Limitation:	Students must be in a paid or unpaid internship, volunteer position or job related to career goals in Accounting.
Transferable:	CSU
General Education:	AA/AS Area III(b)
Catalog Date:	January 1, 2021

This course provides students with opportunities to develop marketable skills in preparation for employment in their major field of study or advancement within their career. It is designed for students interested in work experience and/or internships in transfer level degree occupational programs. Course content includes understanding the application of education to the workforce; completion of required forms which document the student's progress and hours spent at the work site; and developing workplace skills and competencies. Appropriate level

learning objectives are established by the student and the employer. During the semester, the student is required to participate in a weekly orientation and 75 hours of related paid work experience, or 60 hours of unpaid work experience for one unit. An additional 75 or 60 hours of related work experience is required for each additional unit. Work Experience may be taken for a total of 16 units when there are new or expanded learning objectives. Only one Work Experience course may be taken per semester.

Student Learning Outcomes

Upon completion of this course, the student will be able to:

- SLO 1: DEMONSTRATE AN UNDERSTANDING AND APPLICATION OF PROFESSIONAL WORKPLACE BEHAVIOR IN A FIELD OF STUDY RELATED TO ONE'S CAREER.
- Understand the effects time, stress, and organizational management have on performance.
- Demonstrate an understanding of consistently practicing ethics and confidentiality in a workplace.
- Examine the career/life planning process and relate its relevancy to the student.
- Demonstrate an understanding of basic communication tools and their appropriate use.
- Demonstrate an understanding of workplace etiquette.
- SLO 2: DESCRIBE THE CAREER/LIFE PLANNING PROCESS AND RELATE ITS RELEVANCY TO ONE'S CAREER.
- Link personal goals to long term achievement.
- Display an understanding of creating a professional first impression.
- Understand how networking is a powerful job search tool.
- Understand necessary elements of a résumé.
- Understand the importance of interview preparation.
- Identify how continual learning increases career success.
- SLO 3: DEMONSTRATE APPLICATION OF INDUSTRY KNOWLEDGE AND THEORETICAL CONCEPTS AS WRITTEN IN LEARNING OBJECTIVES IN PARTNERSHIP WITH THE EMPLOYER WORK SITE SUPERVISOR.

ACCT 499 Experimental Offering in Accounting

Units: 0.5 - 4
Prerequisite: None.
Catalog Date: January 1, 2021

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