

# A.S. IN ACCOUNTING

The Associate's Degree in Accounting prepares students for entry-level accounting positions in businesses, private industries, and government agencies. It is also beneficial for individuals seeking promotions and advancements in their current positions. Employment opportunities include positions in general accounting, accounts payable, accounts receivable, payroll, bookkeeping, and taxation.

By completing the degree requirements, students acquire the ability to apply concepts, principles, and regulations related to financial accounting, managerial accounting, and taxation. Students will also acquire technical skills through the use of general ledger software, tax preparation software, and other computer applications used in businesses. Additional accounting subject areas that students can explore include cost accounting, auditing, and fraud examination.

## Learning Outcomes

### A.S. Degree Level Student Learning Outcomes

Students completing the Accounting A.S. Degree will:

1. Analyze and evaluate financial information to support stakeholder decision-making.
2. Apply financial rules and procedures for financial reporting purposes and income tax regulations for compliance and planning purposes.
3. Apply basic accounting concepts with a business organization and prepare financial reports to support business decision-making.

## Requirements

Students receiving this degree must meet the following requirements:

1. Complete the District General Education Pattern (<http://catalog.citruscollege.edu/programs-study/graduation-requirements-associate-degree/general-education-requirements-option-i/>), CSUGE (<http://catalog.citruscollege.edu/programs-study/graduation-requirements-associate-degree/general-education-requirements-transfer-csu-csuge-option-ii/>) or IGETC (<http://catalog.citruscollege.edu/programs-study/graduation-requirements-associate-degree/general-education-requirements-transfer-csu-uc-igetc-option-iii/>).
- If transferring to a CSU or UC students are strongly recommended to complete the CSUGE or IGETC General Education Patterns. Students looking to transfer to an out of state or private college should consult with a counselor for the appropriate GE pattern selection.
2. Complete with a "C" or better each course as specified by the major.
3. Maintain an overall GPA of a 2.0 or better in all degree applicable coursework.

Code	Title	Units
<i>Required courses:</i>		
ACCT 101 or ACCT 101H	Financial Accounting Financial Accounting - Honors	4
ACCT 102 or ACCT 102H	Managerial Accounting Managerial Accounting - Honors	4
ACCT 110	Income Tax Accounting	4

Code	Title	Units
ACCT 111	Taxation of Business Entities	4
ACCT 203	Intermediate Accounting I	3
ACCT 204	Intermediate Accounting II	3
BUS 152	Business Communications	3
<i>Select three (3) or more units from the following courses:</i>		
ITIS 130	Microcomputer Applications I	4
OFF 101	Introduction to Microsoft Office Applications	3.5
OFF 120	Microsoft Excel	3
<i>Select nine (9) or more units from the following courses:</i>		
ACCT 100	Accounting	4
ACCT 112	Computerized Income Tax Preparation	2
ACCT 115	QuickBooks	2
ACCT 116	Tax Practices and Procedures	3
ACCT 118	Payroll Accounting	3
ACCT 205	Cost Accounting	3
ACCT 206	Auditing	3
ACCT 207	Fraud Examination	3
ACCT 208	Accounting Ethics	4
BUS 160	Business Law and the Legal Environment I	3
<b>Total Units</b>		<b>37-40</b>

## Curriculum Map

### 2-Year Curriculum Map Example

This map represents one possible pathway through the program and is only for reference.

\*It is highly recommended that you make an appointment (<https://www.citruscollege.edu/stdntsrvcounsel/Pages/ApptSchedule.aspx>) to create a customized education plan that fits your needs.

Note: Co-requisite MATH course (2 units) and/or substitute ENGL 101E (5 units) may be needed based on placement.

Course	Title	Units
<b>Fall Term 1</b>		
ENGL 101 or ENGL 101H	Reading and Composition or Reading and Composition - Honors	4
ACCT 101 or ACCT 101H	Financial Accounting or Financial Accounting - Honors	4
MATH 165 or MATH 165H	Introductory Statistics or Introductory Statistics - Honors	4
<b>Units</b>		<b>12</b>
<b>Winter Term 1</b>		
BUS 152	Business Communications	3
<b>Units</b>		<b>3</b>
<b>Spring Term 1</b>		
ACCT 110	Income Tax Accounting	4
BUS 132	Business, Ethics and Society	3
ACCT 102 or ACCT 102H	Managerial Accounting or Managerial Accounting - Honors	4

Course	Title	Units
POLI 103 or POLI 103H	American Government and Politics or American Government and Politics - Honors	3
<b>Units</b>		<b>14</b>
<b>Summer Term 1</b>		
ITIS 130 or OFF 120	Microcomputer Applications I or Microsoft Excel	3
<b>Units</b>		<b>3</b>
<b>Fall Term 2</b>		
ACCT 203	Intermediate Accounting I	3
BUS 160	Business Law and the Legal Environment I	3
ACCT 111	Taxation of Business Entities	4
ASTR 116 or ESCI 110 or ESCI 120 or PHYS 110 or PHYS 110H	Stellar Astronomy or Earth Science or Physical Geology or Physics in Everyday Life or Physics in Everyday Life - Honors	4
<b>Units</b>		<b>14</b>
<b>Winter Term 2</b>		
KIN 170 or KIN 171 or KIN 171H or KIN 173	Fitness for Life or Health and Wellness in Society or Health and Wellness - Honors or Introduction to Nutrition	3
ARCH 250 or ARCH 251 or ART 100 or ART 105 or ART 108 or ART 110 or ART 199 or ART 199H or DANC 102 or MUSE 113 or THEA 101 or THEA 101H	History of Architecture: Prehistory to Mannerism or History of Architecture: Baroque to the Present Day or Art History - Fundamentals of Global Art History or Art History - Topics in Contemporary Art or History of Photography or Introduction to the Visual Arts or Motion Picture Appreciation or Motion Picture Appreciation - Honors or History of Dance or History of Rock and Roll or Introduction to Theatre Arts or Introduction to Theatre Arts - Honors	3
<b>Units</b>		<b>6</b>
<b>Spring Term 2</b>		
ACCT 204	Intermediate Accounting II	3
Choose six or more units from ACCT electives		
HIST 107 or HIST 107H or HIST 108 or HIST 108H or HIST 160	History of the United States before 1877 or History of the United States before 1877 - Honors or History of the United States since 1877 or History of the United States since 1877 - Honors or History of Women in the United States	3
ETHN 101 or ETHN 116	Introduction to Ethnic Studies or Introduction to Chicano/Latino Studies	3
ACCT 112 or ACCT 115 or ACCT 116 or ACCT 118 or ACCT 205 or ACCT 206 or ACCT 207 or ACCT 208	Computerized Income Tax Preparation or QuickBooks or Tax Practices and Procedures or Payroll Accounting or Cost Accounting or Auditing or Fraud Examination or Accounting Ethics	6
<b>Units</b>		<b>15</b>
<b>Total Units</b>		<b>67</b>

To explore more about this major, schedule an appointment (<https://www.citruscollege.edu/stdntsrvc/ctcenter/Pages/ApptSchedule.aspx>) with a career counselor.

Note: Course selections may affect total unit value.

## Career Information

### Career Opportunities

There are a variety of careers you can do with this major.