

ACCOUNTING ASSOCIATE OF ARTS DEGREE

The Associate of Arts (AA) - in accounting - is designed to provide fundamental skills for individuals planning to enter the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable clerk, claims clerk, payroll clerk, credit clerk, bookkeeper, accounting intern, tax preparer or comparable positions. This AA program focuses on entry-level accounting skills including communication and ethics needed in today's professional environment. The program provides a fundamental understanding of not only essential practitioner skills but also addresses the unique skills needed by an entry-level accountant. Accounting topics include - financial accounting, managerial accounting, federal taxation, payroll, bookkeeping and the use of business application and accounting software.

Code	Title	Units
Required Courses:		
ACCT 047	Computerized Accounting	3
ACCT 200	Financial Accounting	4
ACCT 201	Managerial Accounting	4
BUSAD 100	Introduction to Business	3
BUSAD 210	Business Law	3
ECON 208	Business and Economic Statistics	4
	or MATH 108 Introduction to Probability and Statistics	
	or MATH 108H Introduction to Probability and Statistics - Honors	
ECON 200	Principles of Macroeconomics	3
	or ECON 200H Principles of Macroeconomics - Honors	
ECON 201	Principles of Microeconomics	3
	or ECON 201H Principles of Microeconomics - Honors	
Total Units		27

Code	Title	Units
Recommended Courses:		
ACCT 030	Federal and State Individual Income Taxation	4
ACCT 090	Payroll Accounting	3
CIT 101	Introduction to Computer Literacy	3
CIT 114	Spreadsheets: Excel	3
MATH 102	College Algebra	4

To earn an SBVC Associate Degree students must complete one of the following general education patterns:

SBVC GE requirements (<https://www.valleycollege.edu/student-services/counseling/graduation-requirements/>)

CSU GE requirements (<https://www.valleycollege.edu/student-services/counseling/csuge/>)

IGETC requirements (<https://www.valleycollege.edu/student-services/counseling/igetc/>)

Program Learning Outcomes

At the completion of this program, students will be able to:

- Measure and recognize assets, liabilities, and owner's equity using the fundamental concepts inherent in Generally Accepted Accounting Principles (GAAP).
- Analyze and record transactions using a journal and a ledger, including adjusting, and closing entries.
- Identify and execute the various steps in the accounting cycle.
- Prepare, interpret, and analyze basic financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.
- Describe the legal, ethical, and social implications of business decisions and their impact on various individuals, groups, and societies.
- Analyze, decode, and evaluate the ethics of an accounting scenario.
- Recognize the value of diversity in opinions, values, abilities, and cultures in all business environments.