

ACCOUNTING ASSOCIATE OF ARTS DEGREE

To graduate with a specialization in Accounting, students must complete all requirements for the certificate plus the general breadth requirements for the Associate Degree (minimum total = 60 units)

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
or BUSAD 211	The Legal Environment of Business	
ECON 208	Business and Economic Statistics	4
or MATH 108	Introduction to Probability and Statistics	
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:

- Demonstrate an ability to perform fundamental accrual adjustments through journal entries, using their understanding of revenue, expense, asset, liability and owner's equity accounts
- Analyze and explain the preparation of financial reporting by applying GAAP and financial analysis
- Develop, implement, and evaluate an accounting system by examining the internal and external reporting requirements of a business entity
- Demonstrate the ability to use accounting information for decision making through use of financial ratio analysis, CVP analysis, budget reports and performance measurement tools

- Identify and communicate alternative problems effectively, recommend solutions, and provide an implementation strategy in oral written and electronic form
- Consider the ethical and social responsibility issues affecting the current business environment
- Demonstrate an understanding of and familiarity with the world of business and its related terminology
- Apply the methods of effective business communication