

ACCOUNTING

Students interested in majoring in Accounting after transfer to a four-year university should check www.assist.org (<http://www.assist.org>) for premajor requirements that may be completed at Oxnard College to prepare them for transfer. In addition, many CSU campuses have deemed the AS-T in Business Administration as similar to their Accounting majors or emphasis in Accounting, making completion of that AS-T advantageous for students.

To determine if the AS-T in Business Administration is the best preparation for Accounting majors at a particular CSU, students should check the Associate Degree for Transfer Major and Campus Search (<https://www.calstate.edu/apply/transfer/Pages/associate-degree-for-transfer-major-and-campus-search.aspx>) website and seek guidance from a counselor.

Program Student Learning Outcomes

Upon successful completion of this program, students will be able to:

- Complete exercises involving reflection, critical review and analysis of accounting problems in Financial and Managerial accounting.
- Prepare, interpret and summarize Financial Reports for external users.
- Master an understanding of the Accounting Cycle and computerized accounting.

Credit Courses

ACCT R101 Financial Accounting 3 Units

In-Class Hours: 52.5 lecture

Advisories/Rec Prep: BUS R001

C-ID: ACCT 110

This is the study of accounting as an information system, examining why it is important and how it is used by business owners, managers, investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. Credit will not be awarded for both the honors and regular versions of a course. Credit will be awarded only for the first course completed with a grade of C or better or "P".

Grade Modes: Letter Graded, Credit by exam, license etc.

Field Trips: May be required

Degree Applicability: Applies to Associate Degree

AA/AS GE: None

Transfer Credit: CSU, UC

UC Credit Limitations: None

CSU GE-Breadth: None

IGETC: None

ACCT R101H Honors: Financial Accounting 3 Units

In-Class Hours: 52.5 lecture

Advisories/Rec Prep: BUS R001

C-ID: ACCT 110

This is the study of accounting as an information system, examining why it is important and how it is used by business owners, managers, investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. Honors work will require a deeper understanding of the material and completion of honors assignment. Credit will not be awarded for both the honors and regular versions of a course. Credit will be awarded only for the first course completed with a grade of C or better or "P".

Grade Modes: Letter Graded

Field Trips: May be required

Degree Applicability: Applies to Associate Degree

AA/AS GE: None

Transfer Credit: CSU, UC

UC Credit Limitations: None

CSU GE-Breadth: None

IGETC: None

ACCT R102 Managerial Accounting 3 Units

In-Class Hours: 52.5 lecture

Prerequisites: ACCT R101 or ACCT R101H

C-ID: ACCT 120

This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. The course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments are included.

Grade Modes: Letter Graded

Field Trips: May be required

Degree Applicability: Applies to Associate Degree

AA/AS GE: None

Transfer Credit: CSU, UC

UC Credit Limitations: None

CSU GE-Breadth: None

IGETC: None

ACCT R104 Accounting Ethics 3 Units*In-Class Hours:* 52.5 lecture*Advisories/Rec Prep:* BUS R001

This course surveys professional ethics for the accounting profession in the context of ethical theory, the history of ethical thought, the nature of accounting, tax and auditing fiduciary responsibilities, the rules of accounting codes of conduct, financial statement representations and fraud, and the theoretical and practical application of ethical principles to business situations. Topics include ethical standards specific to the accounting profession, an examination of the balance between the competing interests of the accountant's roles as management consultant and reporter of financial information to third parties, and the interests of businesses, government and professional regulatory agencies and the public.

Grade Modes: Letter Graded**Field Trips:** May be required**Degree Applicability:** Applies to Associate Degree**AA/AS GE:** None**Transfer Credit:** CSU, UC**UC Credit Limitations:** None**CSU GE-Breadth:** None**IGETC:** None**ACCT R105 Income Tax Accounting 3 Units***Formerly:* BUS R006A; ACCT R002*In-Class Hours:* 52.5 lecture*Advisories/Rec Prep:* BUS R001

This course will provide an introduction to federal income tax principles, as it applies to individuals. Proper recognition and reporting of personal, business, and investment items of income and expense will be covered in the course.

Grade Modes: Letter Graded, Credit/No Credit Grading, Student Option-Letter/Credit, Pass/No Pass Grading**Field Trips:** May be required**Degree Applicability:** Applies to Associate Degree**AA/AS GE:** None**Transfer Credit:** CSU**UC Credit Limitations:** None**CSU GE-Breadth:** None**IGETC:** None**ACCT R106 Computerized Accounting 3 Units***Formerly:* ACCT R003; CIS R042A*In-Class Hours:* 52.5 lecture*Advisories/Rec Prep:* ACCT R001

This course will provide basic concepts and techniques in using QuickBooks Pro, which is simplified commercial accounting software, as a powerful planning tool for small service and merchandizing businesses. Students will learn the accounting processes to enter and process data, create reports and interpret the results for effective business planning.

Grade Modes: Letter Graded, Credit/No Credit Grading, Student Option-Letter/Credit, Pass/No Pass Grading**Degree Applicability:** Applies to Associate Degree**AA/AS GE:** None**Transfer Credit:** CSU**UC Credit Limitations:** None**CSU GE-Breadth:** None**IGETC:** None

Noncredit Courses

Oxnard College offers noncredit courses in Accounting. These courses grant no college credit, no units, and no student grades. There is limited to no costs associated with noncredit courses.

ACCT R810 QuickBooks 1 0 Units

QuickBooks is a complete computerized accounting system for small businesses. Topics include a review of basic accounting concepts, preparation of business reports and graphs, and the creation of a company using QuickBooks accounting. This course also covers creation and operation of a detailed accounting system for new and existing businesses.

Grade Modes: Pass/No Pass Grading**Repeatable for Credit:** Unlimited.**Degree Applicability:** Noncredit course; not applicable for degree credit**AA/AS GE:** None**Transfer Credit:** None**ACCT R811 QuickBooks 2 0 Units***Advisories/Rec Prep:* ACCT R810

QuickBooks is a complete computerized accounting system for small businesses. This advanced course covers planning and budgeting, progress billing, file importing and exporting, and creating reports and graphs.

Grade Modes: Pass/No Pass Grading**Repeatable for Credit:** Unlimited.**Degree Applicability:** Noncredit course; not applicable for degree credit**AA/AS GE:** None**Transfer Credit:** None

- Bookkeeping, Certificate of Achievement (<http://catalog.vcccd.edu/oxnard/programs-courses/accounting/bookkeeping-coa/>)
- QuickBooks, Certificate of Completion Noncredit (<http://catalog.vcccd.edu/oxnard/programs-courses/accounting/quickbooks-cocn-noncredit/>)

For more information contact:

Tim Fontenette (805) 678-5266 tfontenette@vcccd.edu