Accounting (ACCT)

See also Business

Contact the Business Administration Department for further information.
(760) 744-1150, ext. 2488
Office: MD-341

Associate in Science Degrees -
AS Degree requirements are listed in Section 6 (green pages).
• Accounting

Certificates of Achievement -
Certificate of Achievement requirements are listed in Section 6 (green pages).
• Accounting

Certificates of Proficiency -
Certificate of Proficiency requirements are listed in Section 6 (green pages).
• Bookkeeping/Accounting Clerk

PROGRAMS OF STUDY

Accounting

The Associate in Arts Degree and/or Certificate of Achievement in Accounting is designed to prepare the graduate for entry into positions in industry, public accounting firms, government, and nonprofit organizations. The graduate will have an understanding of accounting and business concepts.

A.S. DEGREE MAJOR OR
CERTIFICATE OF ACHIEVEMENT

Program Requirements
ACCT 104 Accounting Spreadsheet Concepts 2
ACCT 105 Individual Income Taxes 4
ACCT 107 Taxation of Business Entities 4
ACCT 110 Quickbooks 2
ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits 2
ACCT 201 Financial Accounting 4
ACCT 202 Managerial Accounting 4
BUS 110 Business Mathematics 3
or
MATH 120 Elementary Statistics 4
or
MATH 130 Calculus for Business and the Social Sciences 4
BUS 117 Legal Environment of Business 3
BUS 125 Business English 3
or
BUS 205 Business Communication 3

TOTAL UNITS 31 - 32

Recommended Electives: BUS 140, 173; CE 100; CSIT 105 or CSIT 120

Bookkeeping/Accounting Clerk

Provides a program to prepare the student for an entry-level Bookkeeping/Accounting Clerk position.

CERTIFICATE OF PROFICIENCY

Program Requirements
ACCT 101 Bookkeeping 3
or
ACCT 201 Financial Accounting 4
ACCT 104 Accounting Spreadsheet Concepts 2
ACCT 110 Quickbooks 2
ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits 2

TOTAL UNITS 9 - 10

COURSE OFFERINGS

ACCT 101 Bookkeeping
3 hours lecture
Note: Not open to students who have completed ACCT 201
Transfer acceptability: CSU
Comprehensive coverage of the basic bookkeeping cycle, including journalizing, posting, worksheet and financial statements. Designed to give practical preparation for bookkeeping positions.

ACCT 104 Accounting Spreadsheet Concepts
2 hours lecture
Prerequisite: A minimum grade of "C" in ACCT 101 or ACCT 201, or concurrent enrollment in ACCT 101 or ACCT 201
Transfer acceptability: CSU
Application of fundamental and some intermediate spreadsheet concepts, principles, and commands in working with templates and modeling problems in accounting principles.

ACCT 105 Individual Income Taxes
4 hours lecture
Transfer acceptability: CSU
Tax planning and preparation topics for individuals including filing status, exemptions, income and exclusions, business expenses, itemized deductions, credits, capital gains, depreciation tax payments, California Personal Income Tax.

ACCT 107 Taxation of Business Entities
4 hours lecture
Transfer acceptability: CSU
Taxation from a business entities approach including business deductions, losses, property transactions, and tax credits. Topics will include rules related to corporations, partnerships, and S corporations.

ACCT 110 QuickBooks
1 hour lecture - 3 hours laboratory
Prerequisite: A minimum grade of "C" in ACCT 101 or ACCT 201
Transfer acceptability: CSU
Applying the computer in the study of accounting principles with emphasis on planning and analysis. Students prepare data and enter accounting transactions, which are used as input for QuickBooks Pro in order to yield the various accounting statements as output.

ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits
2 hours lecture
Transfer acceptability: CSU
Provides a knowledgeable background in all phases and aspects of sales tax and payroll accounting. Surveys the various tax procedures required by the employer and employee in filing the correct forms for social security, and federal and state income tax returns. Worker's compensation and state disability benefits will be discussed, as well as pensions, health plans, vacation and sick leave, and other employee benefits.

ACCT 120 Analysis of Financial Statements
3 hours lecture
Prerequisite: A minimum grade of "C" in ACCT 201
Transfer acceptability: CSU
Exploration of the characteristics of financial statements and analysis of reported results from such statements. How to apply ratios to financial statements and to interpret outcomes in order to draw various inferences and/or conclusions from the results.

ACCT 197 Accounting Topics (.5 - 4)
Units awarded in topics courses are dependent upon the number of hours required of the student. Any combination of lecture and/or laboratory may be scheduled by the department. Refer to Class Schedule.
Transfer acceptability: CSU
Topics in Accounting. See Class Schedule for specific topic offered. Course title will designate subject covered.
ACCT 201  Financial Accounting (4)  
4 hours lecture  
Transfer acceptability: CSU; UC  
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 investors, creditors, and others to make decisions. The course covers the accounting information system, 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 liability, equity valuation, and statement of cash flows.

ACCT 202  Managerial Accounting (4)  
4 hours lecture  
Prerequisite: A minimum grade of “C” in ACCT 201  
Transfer acceptability: CSU; UC  
C-ID ACCT 120  
This is the study of how managers use accounting information in decision-making, planning, directing operations, and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis in manufacturing and service environments.

Administration of Justice (AJ)  
Contact Public Safety Programs for further information.  
(760) 744-1150, ext. 1722  
Office: PSTC, 182 Santar Place, San Marcos  
For transfer information, consult a Palomar College Counselor.

Associate in Science Degrees -  
AS Degree requirements are listed in Section 6 (green pages).  
• Administration of Justice - General  
• Administration of Justice - Homeland Security  
• Administration of Justice - Investigations  
• Administration of Justice - Law Enforcement

Associate in Science for Transfer -  
AS-T, IGETC, and CSUGE requirements are listed in Section 6 (green pages).  
• Administration of Justice

Certificates of Achievement -  
Certificate of Achievement requirements are listed in Section 6 (green pages).  
• Basic Police Academy

PROGRAMS OF STUDY

Administration of Justice  
The field of Administration of Justice is directed toward the prevention, discovery, control, and treatment of crimes, criminals, and criminality. This Associate in Science in Administration of Justice for Transfer (A.S.-T.) degree provides a path to students who wish to transfer to a CSU campus in Administration of Justice. The degree allows students to learn the fundamental principles and practices of law enforcement, the court system, and the corrections systems. Students who major in Administration of Justice are preparing for a wide variety of career opportunities in such areas as uniformed police officer, investigation, criminal identification, criminalistics, and corrections.

Pursuant to SB1440, the following completion requirements must be met:  
(1) Completion of 60 semester units or 90 quarter units that are eligible for transfer to the California State University, including both of the following:  
   (A) The Intersegmental General Education Transfer Curriculum (IGETC) or the California State University General Education – Breadth Requirements.  
   (B) A minimum of 18 semester units or 27 quarter units in a major or area of emphasis, as determined by the community college district.

(2) Obtainment of a minimum grade point average of 2.0.*

ADTs also require that students earn a C or better in all courses required for the major or area of emphasis. A “P” (Pass) grade is not an acceptable grade for courses in the major.

AS-T TRANSFER MAJOR

List A: Program Requirements  
AJ 100  Introduction To Criminal Justice  3  
AJ 104  Criminal Law  3

List B: Select 2 courses  
AJ 101  Criminal Evidence  3  
AJ 102  Criminal Procedures  3  
AJ 103  Community Relations  3  
AJ 111  Basic Criminal Investigation  3  
AJ 131  Juvenile Justice  3  
AJ 210  Basic Crime Scene Forensic Science  3

List C: Select 2 courses  
PSYC 100  Introduction to Psychology  3  
SOC 100  Introduction to Sociology  3  
PSYC/SOC 205  Statistics for the Behavioral Sciences  4  
or  
MATH 120  Elementary Statistics  4

TOTAL UNITS  18 - 19

Administration of Justice – General  
This program prepares students for a career in the criminal justice system or private security services. The program will give students general knowledge and skills in theory, principles, and techniques of law enforcement agencies and private security services.

A.S. DEGREE MAJOR

Program Requirements

<table>
<thead>
<tr>
<th>Program</th>
<th>Units</th>
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<tbody>
<tr>
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<td>AJ 106</td>
<td>Police Ethics</td>
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<td>AJ 180</td>
<td>Criminology</td>
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*CE 100  | Cooperative Education | 3

Electives (Select 12 units)

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<th>Program</th>
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<tbody>
<tr>
<td>AJ 50</td>
<td>POST Perishable Skills</td>
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<tr>
<td>AJ 51</td>
<td>First Aid/CPR Update</td>
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<tr>
<td>AJ 52</td>
<td>Racial Profiling</td>
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<td>AJ 53</td>
<td>Instructor Development</td>
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<td>AJ 65</td>
<td>Preparation for Law Enforcement</td>
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<td>AJ 83</td>
<td>Law Enforcement Career Strategies</td>
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<tr>
<td>AJ 97</td>
<td>Topics In Administration Of Justice</td>
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<tr>
<td>AJ 140</td>
<td>Criminal Justice In The 21ST Century - Field Study</td>
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<tr>
<td>AJ 175</td>
<td>Narcotics</td>
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<tr>
<td>AJ 197</td>
<td>Topics In Administration Of Justice</td>
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TOTAL UNITS  36

*Cooperative Education must be related to this major.