

ACCOUNTING

accounting.missioncollege.edu

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Accounting: Associate in Science (AS)

Accounting is the language of business. Accountants measure business activities, process that data into reports and use the results to make business decisions. The Accounting Program prepares students for a number of goals including transfer to a four-year institution, career advancement for those already employed, self-employment, and completion of many courses needed to take the CPA or CMA exam. Areas of study include accounting for decision making, accounting for internal and external use, financial statement preparation and analysis, review of financial accounting standards, individual taxation, payroll and business taxes, computerized accounting software, financial auditing, and ethics in accounting. Accrediting/Licensing Requirements: The program offers many courses needed to take the CPA (Certified Public Accountant) and CMA (Certified Management Accountant) exams.

Program Learning Outcomes

- Perform transaction analysis, process accounting information, prepare and analyze reports.
- Prepare and interpret the four basic financial statements.
- Apply various methods, including cost-volume-profit analysis and flexible budgets, for decision-making in both manufacturing and service environments.
- Use various methods, including net present value and the time value of money to make capital budgeting decisions.

Career/Transfer Opportunities

The Accounting Program prepares students for careers as accountants, accounting clerks, bookkeepers, tax preparers and auditors. Depending on which electives students choose, the program also satisfies many of the lower-division course requirements for transfer to a four-year institution to pursue a degree in Accounting or Business.

To earn this degree, students must meet the following requirements:

1. Completion of 60 degree applicable units with an overall GPA of 2.0.
2. Completion of a minimum of 18 semester units in the major with a grade of C (or P) or better.
3. Completion of the AA/AS Graduation Requirements, CSU GE-B or IGETC.

Core Requirements (minimum 17 units)

Complete all of the following		Units
ACC 001A	Financial Accounting	4.0
ACC 001B	Managerial Accounting	4.0
BUS 028A	Business Law I	3.0

Complete ACC 033 and ACC 034 or complete ACC 075

		Units
ACC 033	Forecasting Financial Statements Using Excel -AND-	1.5
ACC 034	Business Financial Planning Using Excel -OR-	1.5
ACC 075	Cloud Computing and Analytics in Accounting	4.0

Complete one course from the following

		Units
ACC 061	QuickBooks: Online Software	3.0
ACC 073	Accounting Information Systems	4.0

Electives List A (minimum 11 units): Complete a minimum of eleven units, not previously taken, from the following

		Units
ACC 023	Small Business Accounting	3.0
ACC 051A	Taxation of Individuals	4.0
ACC 051B	Taxation of Business Entities	3.0
ACC 052	Payroll and Business Tax Accounting	3.0
ACC 057A	Cost Accounting OR	4.0
ACC 058A	Intermediate Accounting I	4.0
ACC 058B	Intermediate Accounting II	4.0
ACC 059A	Financial Auditing	4.0
ACC 066	Accounting for Governmental and Nonprofit Entities	3.0
ACC 067	Advanced Accounting	4.0
ACC 070	Ethics in Accounting	3.0
ACC 073	Accounting Information Systems	4.0
ACC 075	Cloud Computing and Analytics in Accounting	4.0
ACC 077	Business Processes and Enterprise Resource Planning Systems	4.0

Electives List B. (minimum 3 units): Complete a minimum of three units, not previously taken, from the following

		Units
ACC 046	Personal Finance	3.0
ACC 070	Ethics in Accounting	3.0
ACC 073	Accounting Information Systems	4.0
ACC 075	Cloud Computing and Analytics in Accounting	4.0
ACC 077	Business Processes and Enterprise Resource Planning Systems	4.0
BUS 021	Introduction to Business Computing	3.0
BUS 021L	Introduction to Business Computing Lab	1.0
BUS 051	Introduction to American Business	3.0
BUS 056A	Marketing Principles	3.0
BUS 064B	Business Math	4.0
BUS 078B	Business Communications	3.0

Required Units for the Major: 31.0-35.0