## Specialized Associate Degree - Accounting

**Objective:** This program is designed to prepare the graduate for a position as a full-charge bookkeeper or junior-level accountant and to expand a student's potential for assumption of supervisory or management responsibilities within a company. Cost, financial, and tax accounting are the foundation of this program. The general education classes emphasize critical thinking, human relations, and decision-making skills required of well-qualified accounting personnel. In addition, the program has a strong emphasis on computerized spreadsheets, word processing, and computerized accounting. A 120-hour internship is included for those students who meet certain requirements. In keeping with the philosophy of the College, the emphasis in this program is placed on marketable skills.

The student is prepared for NBA (National Bookkeepers Association) certifications in bookkeeping, payroll, and QuickBooks, as well as the IRS VITA (Volunteer Income Tax Assistance) certification in income tax preparation and the MOS (Microsoft Office Specialist) certificate in Excel.

**Expected Educational Outcomes:** Upon completing the Specialized Associate Degree – Accounting program, students will have demonstrated:

- 1. The ability to maintain a set of accounting records for a business and complete the financial reporting requirements.
- 2. The critical thinking skills required to analyze business transactions and make the necessary judgment to ensure accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP).
- 3. The ability to assist or prepare budgets and provide management advisory services on assessing costs and how they can be controlled.
- 4. The understanding of the Income Tax rules and regulations as they pertain to individuals and businesses and the ability to assist in preparing tax returns and assisting in the tax planning as it relates to planning future transactions.
- 5. A solid theoretical grasp of Generally Accepted Accounting Principles and an introduction to International Financial Reporting Standards, which will assist the student/graduate in dealing with future unfamiliar accounting situations.
- 6. Enhanced proficiency with the QuickBooks, Peachtree, and Great Plains accounting software programs.
- 7. An understanding of the importance in the workplace of various forms of communications and other human relations skills.

**Specialized (Occupational) Associate Degree** awarded upon successful completion of all graduation requirements.

Empire College 3035 Cleveland Avenue Santa Rosa, CA 95403 707-546-4000 www.empcol.edu



## Specialized Associate Degree - Accounting

## **Program Outline: Requirements for Graduation**

			Qtr.				Qtr.
Class No.	Class Title	Hours	Units	Class No.	Class Title	Hours	Units
ACN160A	Fundamentals of			CMN192B	Office: An Overview of		
	Accounting IA	24	2.0		Access and PowerPoint	24	1.0
ACN160B	Fund. of Accounting IB	24	2.0	CMN240A	Sage 50 I	24	1.0
ACN160C	Fund. of Accounting IC	24	2.0	CMN240B	Sage 50 II	24	1.0
ACN160D	Fund. of Accounting ID	24	2.0	CMN250A	Great Plains I	24	1.0
ACN16LA	Fundamentals of			CMN320B	Excel Certification		
	Accounting IA Lab	24	1.0		Preparation	24	1.0
ACN16LB	Fund. of Accounting IB Lab	24	1.0	ENN100A	Business English IA -		
ACN16LC	Fund. of Accounting IC Lab	24	1.0		Grammar	24	2.0
ACN16LD	Fund. of Accounting ID Lab	24	1.0	ENN100B	Business English IB -		
ACN170A	Fundamentals of				Grammar	24	2.0
	Accounting IIA	24	2.0	ENN200A	Business English IIA -		
ACN170B	Fund. of Accounting IIB	24	2.0		Punctuation	24	2.0
ACN170C	Fund. of Accounting IIC	24	2.0	ENN200B	Business English IIB -		
ACN170D	Fund. of Accounting IID	24	2.0		Punctuation	24	2.0
ACN180A	Payroll Accounting	24	2.0	ENN300A	Business Correspondence	I 24	1.0
ACN180B	Payroll Certification			GBN101	Career Transitions	24	2.0
	Preparation	24	1.0	LGN130A	Business Law I	24	2.0
ACN185	Professional Certification			LGN130B	Business Law II	24	2.0
	Preparation	24	1.0	LGN130C	Business Law III	24	2.0
ACN190A	Federal Income Tax I	24	2.0	LGN130D	Business Law IV	24	2.0
ACN190B	Federal Income Tax II	24	2.0				
ACN190C	Federal Income Tax III	24	2.0	General Edu	ucation		
ACN190D	Federal Income Tax IV	24	1.0	CMN100	Computer Literacy	24	1.0
ACN274A	Intermediate Accounting I	24	2.0	ENN303A	Management Communica-	-	
	Intermediate Accounting II	24	2.0		tions I	24	2.0
ACN274C	Intermediate Accounting III	24	2.0	ENN303B	Management Communica-	-	
ACN274D	Intermediate Accounting IV	24	2.0		tions II	24	2.0
ACN280A	Managerial Accounting I	24	2.0	GBN050	Information Literacy	24	2.0
ACN280B	Managerial Accounting II	24	2.0	GBN200A	Human Relations I	24	2.0
ACN280C	Managerial Accounting III	24	2.0	GBN200B	Human Relations II	24	2.0
ACN280D	Managerial Accounting IV	24	2.0	GBN200C	Human Relations III	24	2.0
ACN290A	Cost Accounting I	24	2.0	MAN101	Introduction to Algebra	24	2.0
ACN290B	Cost Accounting II	24	2.0	PHN101	Ethics in Technology and		
ACN400 *	Accounting Internship	120	4.0		Society	24	2.0
BMN142	Business Math	24	2.0				
BMN143	Financial Math	24	2.0		Total:	1680	110.0
BMN195A	10-Key Keypad	24	1.0		Total Weeks/Quarters:	84/7	
CMN127B	Introduction to Word I	24	1.0				
CMN166A	Beginning Excel	24	1.0	Keyboardin	g Speed Graduation Require	ement:	
CMN166B	Intermediate Excel	24	1.0	35 NWPM			
CMN166C	Advanced Excel	24	1.0				
CMN170	Microsoft Office 2013			* See eligib	ility requirements under "C	lass De	escrip-
	Fundamentals	24	1.0	tions."	1		1
CMN185A	QuickBooks Pro I	24	1.0				
	QuickBooks Pro II	24	1.0				
	QuickBooks Pro III	24	1.0				
	Office: An Overview of						
	Word and Excel	24	1.0				