

# ACCOUNTING

## SCHOOL OF BUSINESS AND TECHNOLOGY

**DEAN:** Mink Stavenga, DBA, Office 470K, 619-482-6569

**FACULTY:** Elena Arteaga, CPA; M. E. Martinez-Sanabria, M.B.A.

**DEPARTMENT CHAIR:** Elisabeth Shapiro, J.D.

### GENERAL DESCRIPTION

Accountancy is the study of theories, principles, and practices in the recording, analyzing, and communication of financial information. This discipline explores the flow of transactions in quantitative form and the role of reporting in the overall system for financial control in business, industry, and government. Accounting processes and information are frequently the foundation for decision making and business planning. Students can also enter the field through the certificate programs—Micro Technician Bookkeeper and Payroll Clerk. The ability to move upward in an organization requires continued education.

### CAREER OPTIONS

Following is a sample of the career options available for the accounting major. There are three kinds of accountants: public, management, and government. Some positions require an associate degree, many require a bachelor's degree, and a few may require a graduate-level degree. Entry-level career opportunities are available in government, industry, banking, educational institutions, hospitals, small business, public agencies, investment firms, real estate, offices, stock brokerage firms, tax accounting services, international trade organizations, transportation, high technology, marketing, savings, and loans, human resources, and accounting firms.

### DEGREE/CERTIFICATE OPTIONS

### MAJOR CODE

#### Associate in Arts Degree: Transfer Preparation

Accounting 01110

#### Associate in Science Degree: Career/Technical

Accounting 02011

#### Certificate of Achievement

Accounting 02012

#### Certificates of Proficiency

Micro Technician Bookkeeper 02320

Consult with a counselor to develop a Student Education Plan (SEP), which lists the courses necessary to achieve your academic goal.

## ASSOCIATE IN ARTS DEGREE

### ACCOUNTING



#### ASSOCIATE IN ARTS DEGREE

#### TRANSFER PREPARATION\* (MAJOR CODE: 01110)

Designed to equip students with the knowledge, skills, practices, and values to understand the complex and changing global business environment. Individual courses promote comprehension of the field, foster problem solving, and provide basic analytical and conceptual skills. Lower-division requirements are not the same for all universities, and there are differences among the areas of specialization. However, the courses listed below meet the lower-division requirements for most universities offering a bachelor's degree with a major in accounting. Students usually start with the two-year undergraduate common core curriculum in business administration, as these are required for most business-related majors.

#### Program Student Learning Outcome Statement:

- Prepare financial statements, supporting schedules, and management reports in compliance with Generally Accepted Accounting Principles.
- Student will prepare financial statements, analyze financial data, and explain the meaning and impact of the data upon the business.
- Student will represent mathematical information symbolically, visually, numerically and verbally and interpret mathematical models such as formulas, tables, and graphs while recording and interpreting the financial data.

ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
BUS 140	Business Law/The Legal Environment of Business	3
CIS 101	Introduction to Computers and Information Processing	4
ECON 101	Principles of Economics I	3
ECON 102	Principles of Economics II	3
MATH 119	Elementary Statistics	4
MATH 120	Calculus for Business Analysis	4
<b>Total units</b>		<b>29</b>

To earn an associate degree, additional general education and graduation requirements must be completed. See page 64.

- \* Students planning to transfer to a four-year college or university should complete courses specific to the transfer institution of choice. University requirements vary from institution to institution and are subject to change. Therefore, it is important to verify transfer major preparation and general education requirements through consultation with a counselor in either the Counseling Center or Transfer Center. See catalog TRANSFER COURSES INFORMATION section on page 45 for further information



## ASSOCIATE IN SCIENCE DEGREE

### ACCOUNTING

#### ASSOCIATE IN SCIENCE DEGREE CAREER/TECHNICAL (MAJOR CODE: 02011)

Provides training in accounting theory and practice, sole proprietorship, partnership, corporation accounting procedures, cost accounting, income tax procedures, and the application of microcomputers to accounting problems. Prepares students for employment as junior members of the accounting staff of a private business or industrial enterprise, a public accounting firm, or a governmental agency.

#### Program Student Learning Outcome Statement:

- Prepare payroll registers financial statements, and other reports which are in compliance with Generally Accepted Accounting Principles.
- Define, analyze and classify each business transaction within the framework of Generally Accepted Accounting Principles, business law, and Taxation methods.
- Student will represent mathematical information symbolically, visually, numerically and verbally and interpret mathematical models such as formulas, tables, and graphs while recording and interpreting the financial data.

#### GAINFUL EMPLOYMENT:

The U.S. Department of Education requires colleges to disclose a variety of information for any financial aid eligible program that “prepares students for gainful employment in a recognized occupation.”

Students who complete this program will have acquired the necessary analytical tools to successfully secure gainful employment in the field of study.

For more information regarding the data provided for this program and what it means to you as a student, please feel free to visit our SWC Gainful Employment website at: [www.swccd.edu/gainfulemployment](http://www.swccd.edu/gainfulemployment).

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
ACCT 105	Intermediate Accounting	3
ACCT 109	Federal Income Tax	3
BUS 123	Introduction to Investments	3
BUS 140	Business Law/The Legal Environment of Business	3
BUS 142	Business Ethics—Corporate and Personal	1
BUS 150	Principles of Management	3
BUS 211	Communication in Business and Industry (3) OR	3
BUS 212	Business Communication (3)	
BUS 290–293	Work Experience in Business I–IV	2
CIS 101	Introduction to Computers and Information Processing	4
CIS 133	Advanced Microcomputer Spreadsheets Software	1
<b>Total units</b>		<b>37</b>

To earn an associate degree, additional general education and graduation requirements must be completed. See page 64.

## CERTIFICATES

### ACCOUNTING

#### CERTIFICATE OF ACHIEVEMENT

##### CAREER/TECHNICAL (MAJOR CODE: 02012)

Provides training in accounting theory and practice, sole proprietorship, partnership, corporate accounting procedures, cost or income tax accounting, and the application of microcomputers to accounting problems.

#### Program Student Learning Outcome Statement:

- Prepare payroll registers, financial statements, and other reports which are in compliance with Generally Accepted Accounting Principles.
- Define, analyze and classify each business transaction within the framework of Generally Accepted Accounting Principles, business law, and taxation methods.

#### GAINFUL EMPLOYMENT:

The U.S. Department of Education requires colleges to disclose a variety of information for any financial aid eligible program that “prepares students for gainful employment in a recognized occupation.”

Students who complete this program will have acquired the necessary analytical tools to successfully secure gainful employment in the field of study.

For more information regarding the data provided for this program and what it means to you as a student, please feel free to visit our SWC Gainful Employment website at: [www.swccd.edu/gainfulemployment](http://www.swccd.edu/gainfulemployment).

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
ACCT 102	Principles of Accounting II—Managerial	4
ACCT 105	Intermediate Accounting	3
ACCT 109	Federal Income Tax	3
BUS 123	Introduction to Investments	3
BUS 140	Business Law/The Legal Environment of Business	3
BUS 142	Business Ethics—Corporate and Personal	1
BUS 150	Principles of Management	3
BUS 211	Communication in Business and Industry (3) OR	3
BUS 212	Business Communication (3)	
BUS 290–293	Work Experience in Business I–IV	2
CIS 101	Introduction to Computers and Information Processing (4) OR	2–4
CL 120	Computer Literacy (1) AND	
CIS 122B	Spreadsheet Software—Excel (1)	
<b>Total units</b>		<b>34–36</b>

## MICRO TECHNICIAN BOOKKEEPER

### CERTIFICATE OF PROFICIENCY

#### CAREER/TECHNICAL (MAJOR CODE: 02320)

Designed for those students with no prior accounting or computer experience and who want to learn how to use the microcomputer as a tool for accounting applications. Students will gain essential accounting and computer skills necessary for today's entry-level bookkeeping positions.

#### Program Student Learning Outcome Statement:

- Implement an accounting system [a set of books] for both a service and a retail business structure, using accounting software.
- Apply transaction analysis and input transactions into the accounting system; process the data; prepare financial statements.
- Prepare schedules, data analysis, and reports using Spreadsheet software.

ACCT 12	Computerized Accounting	3
ACCT 101	Principles of Accounting I	4
CIS 122B	Spreadsheet Software—Excel	1
CIS 133	Advanced Microcomputer Spreadsheets Software	1
<b>Total units</b>		<b>9</b>

# ADMINISTRATION OF JUSTICE

## HIGHER EDUCATION CENTER AT OTAY MESA

**DEAN:** Silvia Cornejo, M.A., Office 4118D, 619-216-6755

**FACULTY:** David Caspi, J.D., Ph.D.

**DEPARTMENT CHAIR:** Ronald Ungar, M.A.

### GENERAL DESCRIPTION

Administration of justice and Criminal Justice are the study of theories, concepts, statutes, laws, procedures, and methodologies governing the criminal justice system. These programs explore the historical development of criminal law, the interrelationship between criminal law and the criminal justice system, and its contemporary application in juvenile and adult crime.

### CAREER OPTIONS

Below is a sample of the career options available for the administration of justice or criminal justice majors. Many require an associate degree, some require a bachelor's degree, and a few of these require a graduate-level degree: adjudicator/judge, arson investigator, bar examiner, border patrol officer/INS agent, correctional officer, crime laboratory/evidence technologist, customs agent, district attorney, lawyer/prosecutor/public defender, forensic scientist, FBI/Treasury/Secret Service agent, U.S. Marshal, fraud/forgery investigator, parole/probation officer, police officer, sheriff, postal inspector, and traffic officer.

### DEGREE/CERTIFICATE OPTIONS

### MAJOR CODE

#### Associate in Arts Degree: Transfer Preparation

Administration of Justice (SB1440)	01251
Criminal Justice	01250

#### Associate in Science Degree: Career/Technical

Administration of Justice—Corrections Emphasis	02521
Administration of Justice—Forensics Emphasis	02522
Administration of Justice—Law Enforcement Emphasis	02523
Crime Scene Investigator	B2705

#### Certificates of Achievement

Administration of Justice: Corrections Emphasis	02700
Administration of Justice: Forensics Emphasis	02713
Administration of Justice: Law Enforcement Emphasis	02710
Crime Scene Investigator	B2706

Consult with a counselor to develop a Student Education Plan (SEP), which lists the courses necessary to achieve your academic goal.

