ACCOUNTING

SCHOOL OF BUSINESS AND TECHNOLOGY

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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, 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

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<th>Degree/Certificate Options</th>
<th>MAJOR CODE</th>
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<tr>
<td>Associate in Arts Degree: Transfer Preparation Accounting</td>
<td>01110</td>
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<tr>
<td>Associate in Science Degree: Career/Technical Accounting</td>
<td>02011</td>
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<tr>
<td>Certificate of Achievement Accounting</td>
<td>02012</td>
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<tr>
<td>Certificates of Proficiency Micro Technician Bookkeeper</td>
<td>02320</td>
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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

Total units  29

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.

Some courses within this program may require additional coursework that must be completed prior to enrollment in these courses. Please consult the individual course listings for prerequisites and any other limitations on enrollment.
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.

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) 3
OR
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

Total units 37

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.
Some courses within this program may require additional coursework that must be completed prior to enrollment in these courses. Please consult the individual course listings for prerequisites and any other limitations on enrollment.

PROGRAMS

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Some courses within this program may require additional coursework that must be completed prior to enrollment in these courses. Please consult the individual course listings for prerequisites and any other limitations on enrollment.

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.

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
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
CIS 122B Spreadsheet Software—Excel (1)
CL 120 Computer Literacy (1) AND
Total units 34–36

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
Total units 9

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.