

# ACCOUNTING ASSOCIATE IN SCIENCE DEGREE

**PROGRAM CODE:** 2S03824

The Accounting Associate in Science Degree is designed to prepare students for employment in the fields of accounting and/or bookkeeping. This major is best suited for the student who wishes to pursue secure rewarding positions such as accounting manager, internal auditor, financial analyst, tax accountant, or controller in public accounting firms, corporations, governmental agencies, or not-for-profit organizations. A grade of C or better is required in each course taken. This degree requires 32-34 units.

Code	Title	Units
<b>Required Courses (27 units):</b>		
ACCT 101AF	Financial Accounting	5
or ACCT 102HF	Honors Financial Accounting	
ACCT 101BF	Managerial Accounting	5
ACCT 201AF	Intermediate Accounting	5
ACCT 201BF	Intermediate Accounting	5
ACCT 107 F	Computerized Accounting with QuickBooks	3
ACCT 220 F	Individual Income Tax	4
<b>Restricted Electives (5-7 units):</b>		
ACCT 100 F	Small Business Accounting	3
ACCT 110 F	Payroll Accounting	3
ACCT 202 F	Introduction to Cost Accounting	3
ACCT 203 F	Auditing	3
ACCT 204 F	Analysis of Financial Statements	3
ACCT 205 F	Ethics in Accounting	3
ACCT 230 F	Excel for Accountants	3
BUS 240 F	Legal Environment of Business	3
or BUS 240HF	Honors Legal Environment of Business	
or BUS 245 F	Business Law I (formerly BUS 241AF)	
BUS 111 F	Business Communications	3
or BUS 211 F	Critical Reasoning and Writing for Business (formerly Writing for Business)	
or BUS 211HF	Honors Critical Reasoning and Writing for Business (formerly Honors Writing for Business)	
BUS 295 F	Business Internship (formerly BUS 061 F)	2-4
CIS 106 F	Beginning Spreadsheet (MS Excel)	3
CIS 205 F	Advanced Spreadsheet - MS Excel (formerly Spreadsheet Advanced MS Excel)	3
<b>Total Units</b>		<b>32-34</b>

<sup>1</sup> See counselor for determination of correct course.

**Outcome 1:** Recognize revenues and expenses in the proper period as required in accrual basis accounting and Generally Accepted Accounting Principles (GAAP), and make adjustments to ledger accounts accordingly.

**Outcome 2:** Develop and use accounting information for daily recording of business financial transactions in a manufacturing environment, and develop and use operational budgets for a manufacturing company.

**Outcome 3:** Use the computer to input routine cash and credit transactions involving sales, purchases, expenses and employees into a computerized general ledger accounting software program.

**Outcome 4:** Prepare, comprehend, and analyze the basic accounting financial statements: Income Statement, Retained Earnings Statement, Balance Sheet, Statement of Cash Flows and the related notes to the financial statements.

\*[https://www.curricunet.com/fullerton/reports/program\\_report.cfm?programs\\_id=1079](https://www.curricunet.com/fullerton/reports/program_report.cfm?programs_id=1079)