

ACCOUNTING

Division: Business and Computer Information Systems

Division Dean

Dr. Treisa Cassens [Interim]

Faculty

Samreen Manjra
Ann Sheridan-Solis

Counselor

Robert Grantham

Accounting Transfer Program (AS-T Business Administration)

Students should consult a counselor or www.assist.org (<http://www.assist.org>) for lower division major requirements for most California public universities. (See the Standard Definitions section of the catalog for a description of ASSIST.) Students transferring to an independent college/university should consult the catalog of the individual school and a counselor for lower division major requirements.

- Accounting Associate in Science Degree (<https://catalog.nocccd.edu/cypress-college/degrees-certificates/accounting/associate-science-degree-accounting/>)
- Accounting Certificate (<https://catalog.nocccd.edu/cypress-college/degrees-certificates/accounting/accounting-certificate/>)

ACCT 011 C Payroll Accounting

2 Units

Prerequisite(s): ACCT 101 C with a grade of C or better.

Term hours: 36 lecture. This course is a thorough study of payroll computation techniques and payroll taxes. The course is of a non-technical nature and is intended to give students a practical working knowledge of current payroll tax laws. Pass/No Pass/Letter Grade Option.

ACCT 101 C Financial Accounting

5 Units

Advisory: MATH 115 C or MATH 115PC.

Term hours: 90 lecture. A course in beginning accounting meets transfer requirements to four-year colleges and universities and provides a foundation for vocational accounting or other areas of business administration. This course describes and illustrates financial accounting theory and principles, including classification of accounts, recording of financial transactions, presentation and analysis of financial statements, and fundamentals of the accounting cycle as applied to service and merchandising enterprises. Credit by Examination. (UC/CSU, C-ID: ACCT 110)

ACCT 102 C Managerial Accounting

5 Units

Prerequisite(s): ACCT 101 C with a grade of C or better

Advisory: CIS 111 C and CIS 103 C

Term hours: 90 lecture. This course is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments. (UC/CSU/C-ID: ACCT 120))

ACCT 107 C Computerized Accounting with QuickBooks

3 Units

Advisory: ACCT 101 C

Term Hours: 54 lecture. This course will introduce students to basic financial record keeping software using the double-entry system for recording transactions. Emphasis will be placed on how to use accounting application software in a small business environment. (CSU)

ACCT 190 C Accounting Systems Design and Applications

3 Units

Prerequisite(s): ACCT 101 C with a grade of C or better.

Advisory: Knowledge of spreadsheet software recommended

Term hours: 54 lecture and 18 laboratory. The course offers the student a hands-on approach to computerized accounting. Students will explore different manual and computerized accounting systems such as General Ledger, Accounts Receivable, Accounts Payable, Payroll and Inventory. \$3.00 Material Fee-Payable at Registration. (CSU)

ACCT 201 C Intermediate Accounting I

3 Units

Prerequisite(s): ACCT 101 C with a grade of C or better.

Term hours: 54 lecture. This course provides an in-depth analysis of accounting theory and practice. Emphasis is placed on the changing nature of principles and practices, the application of present-value concepts, the complexity of transactions that arise in a multifaceted economic environment, and the use of accounting information in decision making. (CSU)

ACCT 202 C Cost Accounting

3 Units

Prerequisite(s): ACCT 102 C with a grade of C or better

Term hours: 54 lecture. This course covers the nature, objectives, and procedures of cost accounting and managerial control of operations. It includes job, process, and standard costing; accounting for manufacturing overhead, direct materials and direct labor; budgeting; and cost records and reports. (CSU)

ACCT 205 C Ethics in Accounting

3 Units

Prerequisite(s): ACCT 101 C with a grade of C or better

Term hours: 54 lecture. This course analyzes the concepts of ethical reasoning related to the decision making process for ethical theory, code of conduct, financial accounting reporting, and ethics in auditing, management accounting, and tax accounting. This course is for students pursuing an accounting certificate or degree, and for students looking to satisfy the accounting ethics requirement for the CPA exam. (CSU)

ACCT 295 C Accounting Internship

1-3 Units

Advisory: ACCT 101 C.

Term hours: 18-54 lecture. This is a variable unit course designed to give students credit who are already interns at the introductory accounting internship level while concurrently enrolled in related course(s). This course is designed to provide quality students with various forms of practical job experience as part of their formal education. For each unit of credit, a minimum of 30 worksite internship hours is required. The internship allows students to apply knowledge gained in college courses to an actual work setting, sample career choices and improve job-readiness skills. Supplemental reading and course assignments required. May be taken for credit 4 times. Open Entry/Open Exit. Pass/No Pass/Letter Grade Option. (CSU)

At Cypress College, there are Department Program Student Learning Outcomes and Degree & Certificate Program Student Learning Outcomes.

Department Program Student Learning Outcomes:

The courses taught by this department contribute to the following ISLO/PSLOs: A-Breadth of Knowledge, Competencies, and Skills, B-Communication Skills, and C-Critical Thinking, Problem Solving, and Information Competency Skills; specifically, the following ISLO/PSLO subcategories: A1-Business and Computer Information Systems, B1-Reading, B2-Writing, B3-Communicating, C1-Analysis, C2-Computation, and C5-Technology.

A student who completes the Accounting field of study will be able to:

- Acquire problem analysis skills including analyzing transactions, performing break even analysis, and utilizing accounting software to design suitable solutions.
- Enhance their employment opportunity in the specific area of accounting.

Degree & Certificate Program Student Learning Outcomes:

The program student learning outcomes for each award can be found on the specific degree or certificate page.