



CURRICULUM GUIDE 2012-2013

ACCOUNTING

Associate in Arts in Accounting and Certificate of Achievement in Accounting

This curriculum is designed to prepare students for entry level positions in business, industry, or government. Graduates often start as a beginning level accountant in a small business or enter a specialty field in industry. Such opportunities include working in payroll, accounts receivable/payable, and general ledger. The qualified individual often advances rapidly to a professional accounting position, particularly in the small business.

Requirements for Associate in Arts Degree:

- a) Complete Major Field and Supporting Courses with a grade of C or better.
- b) Complete Plan A, B, or C General Education requirements. These requirements are specified in the Ohlone College catalog.
- c) Complete at least 60 degree-applicable units with a 2.0 grade point average.
- d) Complete at least 12 units at Ohlone College.

Requirements for Certificate of Achievement:

- a) Complete Major Field courses as indicated below.
- b) Complete at least six units at Ohlone College.
- c) Maintain a 2.0 grade point average in Major Field courses.

Student Learning Outcomes

1. Apply knowledge of the activities of business and government and of the environments in which they operate.
2. Demonstrate knowledge of financial accounting, including content, concepts, and structure of the various statements, both for internal and external use.
3. Understand the process of identifying, gathering, measuring, summarizing, and analyzing financial data in business organizations, including the use of computer based information.

MAJOR FIELD

BA-101A	Financial Accounting	5
BA-101B	Managerial Accounting	5
BA-102B	Principles of Economics-Microeconomics	3
BA-104	Computer Applications in Accounting	3
BA-105	Income Tax Principles	4
BA-123	Math for Accounting and Business	<u>3</u>
		23

SUPPORTING COURSES

BA-102A	Principles of Economics-Macroeconomics	3
BA-116	Business English and Communication	4
BA-125	Introduction to Business	3
BA/PSY-139	Psychology in the Workplace	3
BA-141A	Business Law	3
CS-101	Introduction to Computers and Information Technology	3
PHIL-106	Ethics	<u>3</u>
		22

Total Required Units: 45