



A Course of Study for
**Online
 ACCOUNTING**
**Certificate of Achievement Programs &
 Department Certificate Programs**

General accountants examine financial records of municipal, county, state, and federal agencies for compliance with laws. They record transactions, such as receivable, payable, payroll, property into a general ledger. Corporate accountants set up and design accounting-bookkeeping systems and procedures, risk management programs, tax law and finance methods, record financial transactions, and analyze and evaluate financial records for businesses. Their duties include interpreting financial information and preparing reports for business executives and government regulatory agencies. Advancement includes senior accountant, controller, treasurer, and chief financial officer positions.

This major may also lead to many other careers. For additional possibilities use Choices, Bridges.com or echoices.com which are computerized career databases. These and many other career resources are located in the Career Services Center.

STUDENTS PLANNING TO TRANSFER TO A FOUR-YEAR COLLEGE/UNIVERSITY SHOULD REFER TO THE BUSINESS ADMINISTRATION MAJOR REQUIREMENTS SHEET.

ACCOUNTING (28 units)

Program Learning Outcomes: Upon completion of the Accounting program students will effectively comprehend, record, post and summarize financial accounting information from an original business transaction through the preparation of financial statements and the closing entries at the end of an accounting cycle. Students will demonstrate the ability to prepare calculations and use financial information for business management and decision making.

OPTION 1: (28)

Required Core Courses: (12 units)

Business 1, Introduction to Business (3)

Business 31, Business English Fundamentals (3)

or

English 1, Reading & Composition (3)

Business 32, Business Communications (3)

CIS 1, Computer Concepts with Applications (3)

or

CIS 4, Introduction to Computers, Business Applications (3)

Required Concentration Courses: (16 units)

Accounting 1, Introduction to Financial Accounting (5) **and Accounting 2**, Corporate Financial and Managerial Accounting (5)

Accounting 31A, Excel for Accounting (3)

or

CIS 30, Microsoft Excel (3) (*formerly CIS 31*)

or

CIS 31, Accounting Spreadsheets (3)

Accounting 35, QuickBooks (3) (*same as CIS 35*)

Recommended Courses:

Accounting 10A, Intermediate Accounting A (3) **and Accounting 10B**, Intermediate Accounting B (3) **and Accounting 10C**, Intermediate Accounting C (4)

or

Accounting 6, Accounting Consolidations (3)

Accounting 7, Advanced Accounting: Special Topics (3)

Accounting 11, Cost Accounting (3)

Accounting 12, Auditing (3)

Accounting 15, Individual Income Tax (3)

Accounting 16, Taxation of Corporations, Partnerships, Estates and Trusts (3)

Accounting 31B, Advanced Excel for Accounting (3)

Business 5, Business Law (3)

Additional general education and graduation requirements for the Associate degree from Santa Monica College are listed on a separate sheet in the Transfer/Counseling Center, as well as online (go to www.smc.edu/articulation).

CERTIFICATE OF ACHIEVEMENT

Catalog rights dictate that a student may satisfy the requirements of a degree or certificate by completing the general education and major/area of emphasis requirements in effect at any time of their continuous enrollment. Continuous enrollment is defined as enrollment in consecutive Fall and Spring semesters until completion.

At least 50% of the units required for Certificates of Achievement must be completed at Santa Monica College.

Students must receive a grade of C or higher in each course to successfully complete the Certificates of Achievement.

ACCOUNTING**OPTION 2: (23 units)**

Required Courses: (20 units)

Accounting 1, Introduction to Financial Accounting (5) **and Accounting** 2, Corporate Financial and Managerial Accounting (5)

Accounting 10A, Intermediate Accounting A (3) **and Accounting** 10B, Intermediate Accounting B (3)
and Accounting 10C, Intermediate Accounting C (4)

Select one additional course from the following: (3 units)

Accounting 31A, Excel for Accounting (3)

Accounting 31B, Advanced Excel for Accounting (3)

Accounting 35, QuickBooks (3) *(same as CIS 35)*

CIS 30, Microsoft Excel (3) *(formerly CIS 31)*

CIS 31, Accounting Spreadsheets (3)

CERTIFICATE OF ACHIEVEMENT

Catalog rights dictate that a student may satisfy the requirements of a degree or certificate by completing the general education and major/area of emphasis requirements in effect at any time of their continuous enrollment. Continuous enrollment is defined as enrollment in consecutive Fall and Spring semesters until completion.

At least 50% of the units required for Certificates of Achievement must be completed at Santa Monica College.

Students must receive a grade of C or higher in each course to successfully complete the Certificates of Achievement.

ACCOUNTING**OPTION 3: (22-26 units)**

Required Courses: (13 units)

Accounting 1, Introduction to Financial Accounting (5)

Accounting 2, Corporate Financial and Managerial Accounting (5)

Accounting 15, Individual Income Tax (3)

Select one additional course from the following: (3 units)

Accounting 31A, Excel for Accounting (3)

Accounting 35, QuickBooks (3) *(same as CIS 35)*

Select two additional courses from the following:

Accounting 10A, Intermediate Accounting A (3)

Accounting 10B, Intermediate Accounting B (3)

Accounting 10C, Intermediate Accounting C (4)

Accounting 11, Cost Accounting (3)

Accounting 12, Auditing (3)

Accounting 16, Taxation of Corporations, Partnerships, Estates and Trusts (3)

Business 1, Introduction to Business (3)

Business 5, Business Law (3)

Business 32, Business Communications (3)

Business 45, Individual Financial Planning (3) *(same as Accounting 45)*

DEPARTMENT CERTIFICATE

Catalog rights dictate that a student may satisfy the requirements of a certificate by completing the major/area of emphasis requirements in effect at any time of their continuous enrollment. Continuous enrollment is defined as enrollment in consecutive Fall and Spring semesters until completion.

At least 50% of the units required for Department Certificates must be completed at Santa Monica College.

Students must receive a grade of C or higher in each course to successfully complete the Department Certificate.

COMPUTER ACCOUNTING (14 units)

Program Learning Outcomes: Students will demonstrate basic knowledge of computerized accounting application software, such as word processing, spreadsheet and basic general ledger applications.

Required Courses:

- Accounting** 1, Introduction to Financial Accounting (5)
- Accounting** 31A, Excel for Accounting (3)
- Accounting** 35, QuickBooks (3) *(same as CIS 35)*
- CIS** 4, Introduction to Computers, Business Applications (3)

Recommended Course:

- Accounting** 31B, Advanced Excel for Accounting (3)

THE FOLLOWING CURRICULUM PREPARES HOLDERS OF A BACHELOR'S DEGREE TO SIT FOR THE CERTIFIED PUBLIC ACCOUNTING (CPA) BOARD EXAM.

- Accounting** 1, Introduction to Financial Accounting (5) **and** **Accounting** 2, Corporate Financial and Managerial Accounting (5)
- Accounting** 6, Accounting Consolidations (3) **and** **Accounting** 7, Accounting Special Topics (3)
- Accounting** 10A, Intermediate Accounting A (3) **and** **Accounting** 10B, Intermediate Accounting B (3) **and** **Accounting** 10C, Intermediate Accounting C (3)
- Accounting** 11, Cost Accounting (3)
- Accounting** 12, Auditing (3)
- Accounting** 15, Individual Income Tax (3)
- Business** 5, Business Law (3)

Additional Recommended Courses:

- Accounting** 16, Taxation of Corporations, Partnerships, Estates and Trusts (3)
- Accounting** 26, Advanced Business Law (3) *(same as Business 6)*
- Accounting** 31A, Excel for Accounting (3)
- Accounting** 31B, Advanced Excel for Accounting (3)
- Accounting** 35, QuickBooks (3) *(same as CIS 35)*
- CIS** 4, Introduction to Computers Business Applications (3)

For Information on the CPA exam, please see the California Board of Accountancy website: www.dca.ca.gov/cba/