

ACCOUNTING

Accounting involves the preparation, examination, organization, management and design of accurate recording and reporting procedures of financial and business transactions. The Accounting program provides training in many phases of business and prepares a student for employment as an accounting clerk or business trainee. Accounting clerks are employed in nearly every kind of public and private organization. They are usually responsible for records of accounts receivable, accounts payable, payrolls, bank deposits, purchase orders, expense reports, or sales commissions. The curriculum may also academically prepare the student to transfer to four-year university to complete a Baccalaureate degree program.

Important: To obtain the Associate in Arts Degree in Accounting, students must complete the following requirements with a minimum grade point average (GPA) of 2.0:

- The Accounting major requirements below.
- The College of the Siskiyous General Education Pattern (COSGE) requirements.
- Any needed electives to reach a total of 60 COS degree-applicable units.
- All major courses and any courses noted on the COSGE check sheet must be completed with a C or better.

Requirements for the Major

- Complete the following:* ----- 23 units
 - BA 0920- Practical Accounting (3)
 - BA 0966- Computerized Accounting I (1.5)
 - BA 0967- Computerized Accounting II (1.5)
 - BA 1001- Financial Accounting (4)
 - BA 1006- Introduction to Business (3)
 - BA 1018- The Legal Environment of Business (3)
 - BA 1501- Managerial Accounting (4)
 - CSCI 1001- Introduction to Computer Science (3)

- Complete **one** of the following:* ----- 3 units
 - CSCI 1024- Beginning Spreadsheets (3)
 - CSCI 1524- Intermediate Spreadsheets (3)

- Complete **one** of the following:* ----- 3 units
 - ECON 1010- Principles of Macroeconomics (3)
 - ECON 1020- Principles of Microeconomics (3)

Total Units ----- 29