# ACCOUNTING

Students interested in majoring in Accounting after transfer to a fouryear university should check www.assist.org (http://www.assist.org) for premajor requirements that may be completed at Oxnard College to prepare them for transfer. In addition, many CSU campuses have deemed the AS-T in Business Administration as similar to their Accounting majors or emphasis in Accounting, making completion of that AS-T advantageous for students.

To determine if the AS-T in Business Administration is the best preparation for Accounting majors at a particular CSU, students should check the Associate Degree for Transfer Major and Campus Search (https://www.calstate.edu/apply/transfer/Pages/associate-degree-fortransfer-major-and-campus-search.aspx) website and seek guidance from a counselor.

### **Program Student Learning Outcomes**

Upon successful completion of this program, students will be able to:

- Complete exercises involving reflection, critical review and analysis of accounting problems in Financial and Managerial accounting.
- Prepare, interpret and summarize Financial Reports for external users.
- Master an understanding of the Accounting Cycle and computerized accounting.

## **Credit Courses**

ACCT R101 Financial Accounting 3 Units

In-Class Hours: 52.5 lecture C-ID: ACCT 110

This is the study of accounting as an information system, examining why it is important and how it is used by business owners, managers, investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. Credit will not be awarded for both the honors and regular versions of a course. Credit will be awarded only for the first course completed with a grade of C or better or "P".

Advisories/Rec Prep: BUS R001 Grade Modes: Letter Graded, Credit by exam, license etc. Field Trips: May be required Degree Applicability: Applies to Associate Degree AA/AS GE: None Transfer Credit: CSU, UC UC Credit Limitations: None CSU GE-Breadth: None

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IGETC: None
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#### ACCT R101H Honors: Financial Accounting 3 Units

In-Class Hours: 52.5 lecture

C-ID: ACCT 110

This is the study of accounting as an information system, examining why it is important and how it is used by business owners, managers, investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. Honors work will require a deeper understanding of the material and completion of honors assignment. Credit will not be awarded for both the honors and regular versions of a course. Credit will be awarded only for the first course completed with a grade of C or better or "P".

Advisories/Rec Prep: BUS R001

Grade Modes: Letter Graded Field Trips: May be required

Degree Applicability: Applies to Associate Degree AA/AS GE: None Transfer Credit: CSU, UC UC Credit Limitations: None CSU GE-Breadth: None IGETC: None

#### ACCT R102 Managerial Accounting 3 Units

In-Class Hours: 52.5 lecture Prerequisites: ACCT R101 or ACCT R101H C-ID: ACCT 120

This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. The course focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments are included.

Grade Modes: Letter Graded

Field Trips: May be required

Degree Applicability: Applies to Associate Degree AA/AS GE: None Transfer Credit: CSU, UC UC Credit Limitations: None CSU GE-Breadth: None IGETC: None

### **Noncredit Courses**

Oxnard College offers noncredit courses in Accounting. These courses grant no college credit, no units, and no student grades. There is limited to no costs associated with noncredit courses.

### ACCT R810 QuickBooks 1 0 Units

QuickBooks is a complete computerized accounting system for small businesses. Topics include a review of basic accounting concepts, preparation of business reports and graphs, and the creation of a company using QuickBooks accounting. This course also covers creation and operation of a detailed accounting system for new and existing businesses.

Grade Modes: Pass/No Pass Grading Repeatable for Credit: Unlimited. Degree Applicability: Noncredit course; not applicable for degree credit AA/AS GE: None Transfer Credit: None

#### ACCT R811 QuickBooks 2 0 Units

QuickBooks is a complete computerized accounting system for small businesses. This advanced course covers planning and budgeting, progress billing, file importing and exporting, and creating reports and graphs.

Advisories/Rec Prep: ACCT R810

Grade Modes: Pass/No Pass Grading Repeatable for Credit: Unlimited.

Degree Applicability: Noncredit course; not applicable for degree credit

AA/AS GE: None

Transfer Credit: None

 QuickBooks, Certificate of Completion Noncredit (http:// catalog.vcccd.edu/oxnard/programs-courses/accounting/ quickbooks-cocn-noncredit/)

For more information contact:

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