

ACCOUNTING



The Accounting Department prepares students for entry-level employment and/or potential further study in the fields of Accounting and General Business Office Management. Students will acquire an understanding of computerized accounting systems, record the financial transactions of a business, prepare and analyze financial statements, work with internal and external accounting staff and prepare individual income tax returns for California residents.

Career Opportunities: Upon successful completion of a degree or certificate students will be prepared for careers or employment in the following fields: accounting, office management, income tax preparation.

Contact Information

Business Division Chair

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Associate Degree

- Associate of Science in Accounting (AS) (<https://catalog.cos.edu/areas-study/accounting/associate-science-accounting-not-for-transfer-as/>)

Certificate

- Certificate of Achievement in Accounting (<https://catalog.cos.edu/areas-study/accounting/certificate-achievement-accounting/>)

For a complete list of courses and descriptions visit: COURSES (<https://catalog.cos.edu/course-descriptions/>)

ACCT 001 Financial Accounting 4unit(s)

Hours: 4 Lecture/Discussion

This course introduces students to fundamental business organization, recording of business financial activities, accounting statements preparation, interrelationships, and the analysis of financial activities for business entities with an emphasis on accounting for corporations. (C-ID ACCT110)

ACCT 002 Managerial Accounting 4unit(s)

Hours: 4 Lecture/Discussion

This is a second semester transfer-level course, which studies managerial control, job and process costing, activity based costing, standard costs, planning cost accumulation and capital budgeting and planning techniques; and other measuring and reporting methods. (C-ID ACCT120)

Prerequisites: ACCT 001 or equivalent college course with a minimum grade of C.

ACCT 210 Computer Accounting 3unit(s)

Hours: 3 Lecture/Discussion

This course introduces the computer-based accounting package, QuickBooks, to handle "General Ledger" accounting for a business. It is recommended for people engaged in accounting aspects for all types of business entities.

Advisory on Recommended Preparation: ACCT 001 or ACCT 101 or equivalent college course with a minimum grade of C.

ACCT 282 Individual Income Tax 5unit(s)

Hours: 5 Lecture/Discussion

A study of the Federal and California income tax laws that apply to the individual taxpayer. The requirements for becoming a licensed tax preparer and the rules and regulations governing licensed tax preparers are also included. Supplemental learning assistance is available for students to strengthen skills and to reinforce mastery of concepts.

Accounting

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