

ASSOCIATE OF SCIENCE IN ACCOUNTING (AS)

This degree prepares students for entry-level employment and/or potential further study in the field of Accounting through the study of accounting and general business office management. Students will acquire a full understanding of computerized accounting systems and how to record the financial transactions of a business. Students will be able to prepare and analyze financial statements and work with internal and external accounting staff and advisers. Students will have the ability to prepare individual income tax returns for California residents.

Programs Outcomes

- Accurately prepare an individual income tax return (Form 1040).
- Show proficiency in financial statement analysis.
- Accurately analyze, interpret, and record business transactions.
- Accurately record and retrieve company financial transactions and statements in a computerized bookkeeping program.

Career Opportunities

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

Note

This degree is not designed for transfer; however, the courses included in this degree may be transferable and apply to other degrees designed for transfer.

Program Requirements

Code	Title	Units
GENERAL EDUCATION AND SUBJECT REQUIREMENTS *		25
College of the Sequoias Associate Degree General Education (COS-GE)		
+		
REQUIRED MAJOR COURSES		19
ACCT 001	Financial Accounting	4
ACCT 002	Managerial Accounting	4
ACCT 210	Computer Accounting	3
ACCT 282	Individual Income Tax	5
COMP 238	Spreadsheet for Business	3
+		
RESTRICTED ELECTIVES - LIST A		3
Select a minimum of three units from the following courses:		
BUS 020	Business Statistics *	3
BUS 119	Quantitative Methods *	3
BUS 295	Business Mathematics	3
+		
RESTRICTED ELECTIVES - LIST B		9
Select a minimum of nine units from the following courses:		
BUS 082	Introduction to Business	3
BUS 100	Career Strategies	3
BUS 185	Ethics in Business and Industry *	3

BUS 188	Human Relations in Business *	3
BUS 268	Electronic Calculating	2
BUS 297	Personal Finance	3
+		
ELECTIVES		4-13
Select additional degree applicable courses numbered 1-299 to achieve 60 units.		
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TOTAL		60

* Courses meet General Education requirements and 0-9 units may double count above in 1 (COS-GE).

The Associate Degree requirements include completion of the:

1. Required major courses and restricted elective courses with a "C" or better grade in each course (required and restricted elective courses may be substituted with the approval of the Division Chair),
2. General Education Requirements,
3. Subject requirements including PE, Health & Wellness, and American Institutions,
4. A minimum of 60 units of degree applicable courses numbered 1-299, at least 12 of which must be taken in residence at College of the Sequoias, with a "C" (2.0) average (see Associate Degree Requirements (<https://catalog.cos.edu/associate-degree-requirements/>) for additional details).