

# ACCOUNTING

Pathway: Business & Civic Engagement  
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Award Title	Academic Plan	Award Type	GE Units	Required Course Units	Major Elective Units	Major Units
Accounting*	T002891C	A.A.	21*	47	-	47
Accounting Clerk	T021826D	C		30	-	30

At least 60 degree applicable units are required to earn an Associate degree.  
 \*This Associate Degree is eligible for a reduction of General Education requirements from 21 to 18 units; please consult with a counselor for more details.  
 These programs are Financial Aid Eligible.

## PROGRAM OVERVIEW

The Accounting program offers occupational training to students who plan to work in general and corporate accounting. Instruction is provided in financial and managerial accounting theory and in various practical aspects of the accounting field. General accountants record transactions involving receivables, payables, payroll, and property into a general ledger and examine the financial records for compliance with accounting standards and applicable laws. Corporate accountants record financial transactions, analyze and evaluate financial records, apply tax law and finance techniques, and may design and implement accounting/ bookkeeping systems and procedures.

By fulfilling the program requirements, students are proficient in the application of basic financial and managerial accounting principles and techniques. Students will be adept at analyzing and recording economic transactions using Generally Accepted Accounting Principles (GAAP) and relevant computer applications. Students will understand the application of accounting principles and techniques to service, merchandising, and manufacturing businesses.

Typical positions are bookkeeper, accounting clerk, junior accountant and tax preparer. Courses required for the Accounting Clerk Certificate are designed to prepare students for entry level positions in specialized occupational areas after 2 to 3 semesters of study.

## ACCOUNTING

**Associate in Arts Degree**  
 Major Units: 47

Requirements for the Associate in Arts degree in Accounting may be met by completing 47 units of Required Courses with a "C" or better along with General Education units. Information on the General Education unit requirements may be found in the catalog under Graduation Requirements.

## PROGRAM LEARNING OUTCOMES (PLOs)

Upon completion of the Degree program, students are able to:

- Analyze and apply accounting theory to service and merchandising.
- Employ managerial and cost accounting principles.

- Apply business laws to the business environment.
- Utilize specialized ledgers and software to record and process expenditures.
- Prepare and process payroll records and reports in compliance with state and federal requirements.
- Analyze and prepare financial statements in accordance with accounting principles.
- Use the Internal Revenue Code as it relates to individual, partnership, and corporation income taxes.
- Demonstrate effective business communication skills.

## REQUIRED COURSES

SEMESTER I		UNITS
BUS 001	Introduction to Business	3
BUS 032	Business Communications	3
	<i>-or- BUS 033 Technical Report Writing (3)</i>	
BUS 038	Business Computations	3
CAOT 082	Microcomputer Software Survey in the Office	3
SUPV 011	Oral Communications	3
SEMESTER II		UNITS
ACCTG 001	Introductory Accounting I	5
ACCTG 025	Computerized Accounting Methods and Procedures (Spring only)	3
ECON 002	Principle of Economics II	3
OFF MCH 002	Adding and Calculating Machines	1
SEMESTER III		UNITS
ACCTG 002	Introductory Accounting II	5
BUS 005	Business Law I	3
CAOT 085	Microcomputer Office Applications: Spreadsheet	3
SEMESTER IV		UNITS
ACCTG 003	Intermediate Accounting I	3
ACCTG 011	Cost Accounting	3
ACCTG 015	Tax Accounting I	3
	<i>-or- ACCTG 018 Computerized Payroll Accounting (3)</i>	

## ACCOUNTING CLERK

**Certificate of Achievement**  
 Major Units: 30

A Certificate of Achievement in Accounting Clerk may be earned by completing 30 units of Required Courses with a "C" or better in each course.

Courses required for the Accounting Clerk Certificate are designed to prepare students for entry level positions in specialized occupational areas. Students will understand the application of the accounting principles and techniques to service, merchandising, and manufacturing businesses. Typical positions are bookkeeper, accounting clerk, junior accountant and tax preparer.

## PROGRAM LEARNING OUTCOMES (PLOs)

Upon completion of the **Certificate** program, students are able to:

- Apply math knowledge, attention to detail, and familiarity with basic accounting procedures to provide clerical and accounting support for an accounting department.
- Demonstrate effective business communication skills.
- Utilize specialized ledgers and software, such as Quickbooks, to record and process expenditures, receipts, payroll, and other financial transactions for a business or organization.

## REQUIRED COURSES

SEMESTER I		UNITS
ACCTG 001	Introductory Accounting I	5
BUS 001	Introduction to Business	3
BUS 038	Business Computations	3
CAOT 082	Microcomputer Software Survey in the Office	3
OFF MCH 002	Adding and Calculating Machines	1

SEMESTER II		UNITS
ACCTG 015	Tax Accounting I	3
-or- ACCTG 018	Computerized Payroll Accounting (3)	
ACCTG 025	Computerized Accounting Methods and Procedures	3
ECON 002	Principles of Economics II	3
CAOT 085	Microcomputer Office Applications: Spreadsheet	3
SUPV 011	Oral Communications	3

## USEFUL LATTC LINKS:

**College Catalog:** <http://college.lattc.edu/catalog/>

**Financial Aid Office:** <http://college.lattc.edu/financialaid/>

**Counseling Department:** <http://college.lattc.edu/counseling/>

**General Education Information:** <http://college.lattc.edu/catalog>

**Business & Civic Engagement Pathway:** <http://pathways.lattc.edu/catalog-programs/bce/>

To register: <http://college.lattc.edu/student/new-students/register-now/>

For additional information consult a LATTC college counselor.