# Accounting, Associate of Science Degree

## Item 1. Program Goals and Objectives

Accounting is fundamental to the operation of all businesses. Studying accounting prepares students for many diverse career opportunities in the field of accounting. The Accounting program at San Diego City College offers certificates of performance, certificates of achievement, and an associate degree in the field of accounting and financial management. The program is designed to provide fundamental skills for individuals planning to enter the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable specialist, claims clerk, payroll clerk, bookkeeper, accounting technician, tax preparer, tax aid, financial management assistant, or comparable positions. Coursework offered by the program prepares students for transfer to a four-year institution, while providing foundational skills to obtain entry-level positions, enhance existing job competencies, and prepare for the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) licenses.

Program Learning Outcomes

Students who complete the program will be able to:

1. Evaluate business transactions and summarize for internal and external financial reporting.
2. Examine ethical decisions while recognizing multiple perspectives in business situations.
3. Demonstrate the use of accounting concepts in decision-making, planning, directing operations, and controlling.
4. Apply accounting guidelines, practices, and regulatory procedures in accordance with Generally Accepted Accounting Principles (GAAP).
5. Implement government and nonprofit specific accounting practices as well as auditing techniques used in accounting.

### Career Options

Some careers in accounting require education beyond the associate degree. Examples of careers in accounting include: bookkeeper, accounting clerk, accounting assistant, bill and accounts collector, billing clerk, payroll clerk, data entry clerk, bank teller, data-entry specialist, etc.

## Item 2. Catalog Description

The associate degree in Accounting prepares students for entry into the field of accounting . The associate degree provides students with basic accounting skills necessary to be successful in the accounting industry. Students who successfully complete the degree have the skill set necessary for the following careers: accounting clerk, accounts payable/receivable specialist, claims clerk, payroll clerk, bookkeeper, accounting technician, tax preparer, tax aid, financial management assistant, or comparable positions. This degree is intended for students majoring in accounting, and students looking to update their accounting skills.

## Item 3. Program Requirements

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COURSES REQUIRED FOR THE MAJOR:** | | | **UNITS** | **RECOMMENDED SEQUENCE\*** |
|  | ACCT 116A | Financial Accounting | 4 | Y1, S2 |
|  | ACCT 116B | Managerial Accounting | 4 | Y1, S2 |
|  | BUSE 119 | Business Communications | 3 | Y1, S1 |
| **COMPLETE SEVEN (7) UNITS FROM THE FOLLOWING:** | | | **UNITS** | **RECOMMENDED SEQUENCE\*** |
|  | ACCT 102 | Basic Accounting | 3 | Y1, S1 |
|  | ACCT 119 | Accounting Ethics | 3 | Y1, S1 |
|  | ACCT 120 | Federal Income Tax | 3 | Y2, S1 |
|  | ACCT 121 | California Income Tax | 1 | Y2, S1 |
|  | ACCT 125 | Government & Not-for-Profit Accounting | 3 | Y2, S2 |
|  | ACCT 128A | Recordkeeping | 1.5 | Y1, S2 |
|  | ACCT 128B | Payroll | 1.5 | Y2, S1 |
|  | ACCT 135 | Principles of Auditing | 3 | Y2, S2 |
|  | ACCT 150 | Computer Accounting Applications | 3 | Y1, S2 |
|  | BUSE 101 | Business Mathematics | 3 | Y1, S1 |
|  | BUSE 120 | Principles of Money Management | 3 | Y2, S1 |
|  | CBTE 143 | Intermediate Microsoft Excel | 3 | Y1, S2 |
| **Total Units** **18** | | | | |

## *\*Course offerings are subject to change. Please refer to the college class schedule for the most updated course offerings for the semester.*

### General Education

In addition to the courses listed above, students must complete one of the following general education options:

* The LOCAL/DISTRICT pattern ([San Diego City College Catalog 2022-2023](https://www.sdccd.edu/docs/StudentServices/catalogs/2022-2023/City_2022-2023_catalog.pdf), page 102) of General Education coursework allows students to receive an Associate of Arts or an Associate of Science degree from San Diego City
* The IGETC pattern ([San Diego City College Catalog 2022-2023](https://www.sdccd.edu/docs/StudentServices/catalogs/2022-2023/City_2022-2023_catalog.pdf), page 125) is accepted by all CSU campuses and most UC campuses and majors. It is also accepted by some private/independent or out of state universities.
* The CSU GE pattern ([San Diego City College Catalog 2022-2023](https://www.sdccd.edu/docs/StudentServices/catalogs/2022-2023/City_2022-2023_catalog.pdf), page 134) is accepted by all CSU campuses and some private/independent or out of state universities. It is not accepted by the UC system.
* It is strongly recommended that students consult with a counselor to determine which general education option is most appropriate for their individual educational goals.

### Summary of units required

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Units** | | |
| **Major Requirements** | 18 | | |
|  | **CSU** | **IGETC** | **LOCAL/DISTRICT** |
| **Double Counted** | 0 | 0 | 0 |
| **General Education\*** | 39 | 37 | 25 |
| **Open Electives\*\*** | 3 | 5 | 17 |
| **Total** | **60** | **60** | **60** |

## *\*Some courses may be applied to both major and general education requirements (i.e. “double counting”). Units associated with those courses are subtracted in order to arrive at an accurate calculation of total units required for the degree.*

## *\*\*Electives as needed to meet minimum of 60 units required for the degree.*

## Item 4. Master Planning

San Diego City College has as its highest priority student learning and achievement. The College provides lower division and general education courses that lead to certificates, associate degrees or transfer to a four-year college or university; career technical education programs that meet specific industry needs, upgrade the employment skills of students and fulfill licensing requirements of the state of California as well as contribute to the economic development of our region; basic skills instruction to assist all students in meeting their educational goals; and essential student support services for all students.

### Student Selection

The award will observe the open enrollment required for California community college courses (California Code of Regulations, Title 5, § 51006 and §§ 58100-58108).

### Need

The program modifications made to the Accounting Associate of Science degree does not change the total number of awards being offered in the region. Program modifications will not contribute to an overproduction to the supply in the labor market demand as it will continue to yield the same number of graduates or completers as in previous years.

This program modification updates the program course requirements that reflects industry needs in business and entrepreneurship.

The Associate of Science degree in Accounting is well-established and has been serving the region and local community since its Regional Consortium recommendation as well as State Chancellor’s Office approval since April 9, 2013 under the title Small Business Accounting.

* This award received Regional Consortia recommendation. The date of the original recommendation is unavailable. However, [please see the Community Colleges San Diego & Imperial Counties Career Education listing of approved CTE programs for San Diego City College.](https://careered.org/college-program-finder/)
* This award received CCCCO approval on April 9, 2013 under the program title Small Business Accounting. [Please see attached COCI approval letter.](https://drive.google.com/file/d/1K3Y7CZtA62JBaq_d1bz2HC4T3aA_rTk5/view?usp=sharing)
  + A program modification to include the program title change among course requirements was approved by the CCCCO on July 31, 2018. There is no new COCI approval letter provided in the revision to the program title. Please see the approval history at COCI.

Advisory Board Approval

The [November 2022 San Diego City College Business and Accounting Department Advisory Board Meeting](https://drive.google.com/file/d/1o2dQkQejfuyeE2YsBVDXzRn3WSHHbmJ-/view?usp=share_link) approved of the modification to this award, with the recommendation to revise the award course requirements to reflect the current industry accounting analytics needs.

Regional Consortium Recommendation

This program modification is under review at Regional Consortium.

### Labor Market Information

According to the [Centers of Excellence September 2021 Bookkeeping, Accounting, and Auditing Clerks Labor Market Analysis for San Diego County](https://myworkforceconnection.org/wp-content/uploads/2021/11/PR_43-3031_Bookkeeping-Accounting-and-Auditing-Clerks_2021-09-20-1.pdf), labor market demand of 1,636 annual job openings (while average demand for a single occupation in San Diego County is 242 annual job openings), and 17 educational institutions in San Diego County supply 983 awards for this occupation, suggesting that there is a supply gap in the labor market. Entry-level and median wages for this occupation are above the living wage. This brief recommends proceeding with a new program or a program modification because 1) there is a supply gap; and 2) entry-level and median wages are above the living wage. The colleges should note that the percentage of students who complete a related program and earn a living wage is below the statewide percentage of students who complete Career Education programs in general.

According to the State of California Employment Development Department, projections of employment for the 2018 – 2028 for accounting related occupations are expected to increase by 12,500 by 2028 in the San Diego-Carlsbad area. Annual average openings between 2018 and 2028 are estimated at 35,660 jobs in accounting related occupations.

Occupational Projection of Employment 2018-2028 for San Diego County

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Occupation** | **Employment** | | **Employment Change** | | **Annual Avg Openings** |
| **Estimated** | **Projected** | **Number** | **Percent** |
| [Accountants and Auditors](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132011&search=Explore+Occupation)  (SOC Code: 13-2011) | 12020 | 12670 | 650 | 5.4 | 12150 |
| [Billing and Posting Clerks](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=payroll&careerID=&menuChoice=&geogArea=0604000073&soccode=433021&search=Explore+Occupation)  (SOC Code: 43-3021) | 2700 | 5910 | 210 | 3.7 | 6510 |
| [Brokerage Clerks](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=brokerage&careerID=&menuChoice=&geogArea=0604000073&soccode=434011&search=Explore+Occupation)  (SOC Code: 43-4011) | 680 | 790 | 110 | 16.2 | 870 |
| [Budget Analysts](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132031&search=Explore+Occupation)  (SOC Code: 13-2031) | 670 | 760 | 90 | 13.4 | 650 |
| [Credit Analysts](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=credit&careerID=&menuChoice=&geogArea=0604000073&soccode=132041&search=Explore+Occupation)  (SOC Code: 13-2041) | 960 | 910 | -50 | -5.2 | 800 |
| [Credit Authorizers, Checkers, and Clerks](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=financial&careerID=&menuChoice=&geogArea=0604000073&soccode=434041&search=Explore+Occupation)  (SOC Code: 43-4041) | 290 | 300 | 10 | 3.5 | 300 |
| [Financial and Investment Analysts](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132051&search=Explore+Occupation)  (SOC Code: 13-2051) | 2780 | 3120 | 340 | 12.2 | 2850 |
| [Financial Examiners](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=accountant&careerID=&menuChoice=&geogArea=0604000073&soccode=132061&search=Explore+Occupation)  (SOC Code: 13-2061) | 360 | 410 | 50 | 13.9 | 340 |
| [Financial Services Sales Agent](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=tax&careerID=&menuChoice=&geogArea=0604000073&soccode=413031&search=Explore+Occupation)  (SOC Code; 41-3031) | 5820 | 6270 | 450 | 7.7 | 6170 |
| [Financial Specialist, All Other](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=credit&careerID=&menuChoice=&geogArea=0604000073&soccode=132099&search=Explore+Occupation)  (SOC Code: 13-2099) | 1950 | 2110 | 160 | 8.2 | 1920 |
| [Personal Financial Advisors](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=credit&careerID=&menuChoice=&geogArea=0604000073&soccode=132052&search=Explore+Occupation)  (SOC Code: 13-2052) | 2650 | 3070 | 420 | 15.8 | 2580 |
| [Tax Examiners and Collectors, and Revenue Agents](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSDetails.asp?searchCriteria=tax&careerID=&menuChoice=&geogArea=0604000073&soccode=132081&search=Explore+Occupation)  (SOC Code: 13-2081) | 590 | 610 | 20 | 3.4 | 520 |

*Source:* [*https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSSelection.asp?*](https://www.labormarketinfo.edd.ca.gov/cgi/databrowsing/occExplorerQSSelection.asp?)

## Item 5. Enrollment and Completer Projections

(A) Enrollment Data

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Annual Sections (SECT) # and Annual Enrollment (ENROLL) Total** | | **2020 – 2021\*** | | **2021 - 2022\*** | |
| **Course Department Number** | **Course Title** | **SECT** | **ENROLL** | **SECT** | **ENROLL** |
| ACCT 102 | Basic Accounting | 3 | 122 | 2 | 74 |
| ACCT 116A | Financial Accounting | 8 | 338 | 8 | 254 |
| ACCT 116B | Managerial Accounting | 6 | 260 | 4 | 143 |
| ACCT 119 | Accounting Ethics | 1 | 37 | 1 | 40 |
| ACCT 120 | Federal Income Tax | 0 | 0 | 0 | 0 |
| ACCT 121 | California Income Tax | 0 | 0 | 0 | 0 |
| ACCT 125 | Government & Not-for-Profit Accounting | 0 | 0 | 1 | 17 |
| ACCT 128A | Recordkeeping | 1 | 65 | 1 | 33 |
| ACCT 128B | Payroll | 1 | 51 | 1 | 34 |
| ACCT 135 | Principles of Auditing | 0 | 0 | 0 | 0 |
| ACCT 150 | Computer Accounting Applications | 0 | 0 | 0 | 0 |
| BUSE 101 | Business Mathematics | 5 | 209 | 6 | 227 |
| BUSE 119 | Business Communications | 6 | 230 | 7 | 195 |
| BUSE 120 | Principles of Money Management | 4 | 149 | 5 | 173 |

## *Source:* [*https://www.sdcity.edu/about/institutional-effectiveness/research/enrollment-dashboard.aspx*](https://www.sdcity.edu/about/institutional-effectiveness/research/enrollment-dashboard.aspx)

(B) Completer Projections

Based on enrollment data, the estimated completer projection of students to earn the certificate annually is 15 students.

## Item 6. Place of Program in Curriculum/Similar Programs

After reviewing San Diego City College’s existing program inventory in the CCC Curriculum Inventory, the following questions have been addressed:

1. Do any active inventory records need to be made inactive or changed in connection with the approval of the proposed program? If yes, please specify.  
   Program Control #05225 at the college’s inventory at the State Chancellor’s Office will need to be modified in connection with the approval of the proposed program.

|  |  |
| --- | --- |
| Submission Type  Program Revision | Projected Start Date  Fall 2024 |
| Need for Proposal  Revise program and award descriptions and career options. Remove ACCT 102, ACCT 150, BUSE 92, CBTE 140, CBTE 143, and CBTE 180 from courses required for the major. Revise heading for required electives. Remove ACCT 270 from required electives. Add ACCT 102, ACCT 150, and CBTE 143 to required electives. Remove recommended electives. Revise total units. | |

1. Does the program replace any existing program(s) on the college’s inventory? Provide relevant details if this program is related to the termination or scaling down of another program(s).  
   This award does not replace any existing program(s) on the college’s inventory at the State Chancellor’s Office.
2. What related programs are offered by the college?

* Certificate of Performance
  + Bookkeeping for a Small Business
  + Certified Public Accountant Preparatory Program
  + Recordkeeping for a Small Business
  + Tax Preparer
  + VITA Tax Preparation Training
* Certificate of Achievement
  + Certified Public Accountant (CPA) Preparatory Program
* Associate of Science Degree
  + Accounting

## Item 7. Similar Programs at Other Colleges in Service Area

Seven colleges provide awards in TOP Code 0502.00\* Accounting in the San Diego County area per the State Chancellor’s Office Curriculum Inventory.

|  |  |  |  |
| --- | --- | --- | --- |
| **College** | **Award Title** | **Award Type** | **COCI CTRL#** |
| **0502.00\* Accounting *Vocational*** | | | |
| Cuyamaca College | | | |
| Accounting | | Associate of Science Degree | 05050 |
| Accounting | | Certificate of Achievement | 21064 |
| Bookkeeping | | Certificate of Achievement | 07748 |
| Mira Costa College | | | |
| Accounting | | Associate of Arts Degree | 07865 |
| Bookkeeping | | Associate of Arts Degree | 05113 |
| Accounting | | Certificate of Achievement | 21981 |
| Bookkeeping | | Certificate of Achievement | 21982 |
| Professional Accounting: Preparing for the CPA Exam | | Certificate of Achievement | 41723 |
| Palomar College | | | |
| Accounting | | Associate of Science Degree | 05150 |
| Accounting | | Certificate of Achievement | 22488 |
| San Diego City College | | | |
| Accounting | | Associate of Science Degree | 05225 |
| Certified Public Accountant (CPA) Preparatory Program | | Certificate of Achievement | 38732 |
| San Diego Mesa College | | | |
| Accounting | | Associate of Science Degree | 05305 |
| Accounting | | Certificate of Achievement | 22295 |
| San Diego Miramar College | | | |
| Accountancy | | Associate of Science Degree | 31263 |
| Accountancy | | Certificate of Achievement | 31276 |
| Southwestern College | | | |
| Accounting | | Associate of Arts Degree | 08156 |
| Accounting | | Associate of Science Degree | 05374 |
| Accounting | | Certificate of Achievement | 20618 |
| Bookkeeping Technician | | Certificate of Achievement | 37890 |
| Bookkeeping/Payroll Specialist | | Certificate of Achievement | 37893 |

*Source:* [*https://coci2.ccctechcenter.org/programs*](https://coci2.ccctechcenter.org/programs)