



21250 Stevens Creek Blvd.
Cupertino, CA 95014
408-864-5678
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Academic Year
2016 - 2017

Accounting

Business, Computer Sciences and
Applied Technologies Division
Bldg. L1, Room L14
408-864-8797

Counseling and Advising Center
Student and Community
Services Bldg., 2nd Fl.
408-864-5400

Please visit the Counseling Center to apply for degrees and for academic planning assistance.

Certificate of Achievement Requirements

A minimum "C" grade in each major course.

Note: A maximum of six (6) quarter units may be transferred from other academic institutions.

Certificate of Achievement-Advanced Requirements

1. A minimum "C" grade in each major course.
2. Demonstrated proficiency in English and mathematics as evidenced by eligibility for EWRT 1A or EWRT 1AH or ESL 5 and eligibility for MATH 114.

Note: A maximum of 18 quarter units may be transferred from other academic institutions.

A.A./A.S. Degree Requirements

1. Completion of all General Education (GE) requirements (31-42 quarter units) for the A.A./A.S. degree. GE units must be completed with a minimum 2.0 GPA ("C" average).
2. Completion of all major requirements. Each major course must be completed with a minimum "C" grade.
Major courses can also be used to satisfy GE requirements (except for Liberal Arts degrees).

Note: A maximum of 22 quarter units from other academic institutions may be applied toward the major.

3. Completion of a minimum of 90 degree-applicable quarter units (GE and major units included). All De Anza courses must be completed with a minimum 2.0 GPA ("C" average). All De Anza courses combined with courses transferred from other academic institutions must be completed with a minimum 2.0 GPA ("C" average).

Note: A minimum of 24 quarter units must be earned at De Anza College.

Major courses for certificates and degrees must be completed with a letter grade unless a particular course is only offered on a pass/no-pass basis.

Accounting

Certificate of Achievement

In this program Business students gain accounting knowledge needed for an entry-level accounting position.

Student Learning Outcomes - upon completion, students will be able to:

- demonstrate knowledge of double-entry accounting within financial and cost accounting systems for various business organizations.
- prepare financial statements and report and analyze these statements to evaluate the financial structure of a firm and describe fundamental business concepts, while identifying ethical issues in accounting.

1. Meet the requirements for this certificate level.
2. Complete the following.

ACCT 1A	Financial Accounting I	5
or ACCT 1AH	Financial Accounting I - HONORS	5
ACCT 1B	Financial Accounting II	5
or ACCT 1BH	Financial Accounting II - HONORS	5
ACCT 1C	Managerial Accounting	5
or ACCT 1CH	Managerial Accounting - HONORS	5
ACCT 88	Excel Spreadsheets for Accounting	2

Complete a minimum of nine (9) units:

9

ACCT 51A	Intermediate Accounting (5)	
ACCT 51B	Intermediate Accounting (5)	
ACCT 52	Advanced Accounting (5)	
ACCT 58	Auditing (5)	
ACCT 64	Payroll and Business Tax Accounting (3)	
ACCT 66	Cost Accounting (5)	
ACCT 67A	Federal Income Tax (4)	
ACCT 67B	Advanced Tax Accounting I (4)	
ACCT 68	Advanced Tax Accounting II (4)	
ACCT 73	Fraud Detection and Deterrence (5)	
ACCT 75	Accounting for Government and Nonprofit Entities (5)	
ACCT 86	Computer Accounting Systems (5)	
ACCT 87AH	Computerized Accounting Programs I (Peachtree - Windows) (2)	
ACCT 87AI	Computerized Accounting Programs I (Quickbooks) (2)	
ACCT 87AJ	Computerized Accounting Programs I (Microsoft Dynamics GP) (2)	
ACCT 105	Basic Financial Accounting Procedures (1)	
BUS 18	Business Law I (5)	

Total Units Required26

Accounting

Certificate of Achievement-Advanced

In this program Business students gain the skills needed for a professional job in Accounting or related positions such as analyst or staff accountant.

Student Learning Outcomes - upon completion, students will be able to:

- demonstrate knowledge of double-entry accounting within financial and cost accounting systems for various business organizations.
- prepare financial statements and reports and analyze these statements to evaluate the financial structure of a firm and describe fundamental business concepts, while identifying ethical issues in accounting.
- identify and assess the theory and reporting differences between International Reporting Standards and US Generally Accepted Accounting Principles.
- evaluate events which require research in the professional literature and formulate an organized, concise approach to a solution.

1. Meet the requirements for this certificate level.
2. Complete the following.

ACCT 1A	Financial Accounting I	5
or ACCT 1AH	Financial Accounting I - HONORS	5
ACCT 1B	Financial Accounting II	5
or ACCT 1BH	Financial Accounting II - HONORS	5
ACCT 1C	Managerial Accounting	5
or ACCT 1CH	Managerial Accounting - HONORS	5
ACCT 88	Excel Spreadsheets for Accounting	2

Complete a minimum of 28 units: 28

ACCT 51A	Intermediate Accounting (5)	
ACCT 51B	Intermediate Accounting (5)	
ACCT 52	Advanced Accounting (5)	
ACCT 58	Auditing (5)	
ACCT 64	Payroll and Business Tax Accounting (3)	
ACCT 66	Cost Accounting (5)	
ACCT 67A	Federal Income Tax (4)	
ACCT 67B	Advanced Tax Accounting I (4)	
ACCT 68	Advanced Tax Accounting II (4)	
ACCT 73	Fraud Detection and Deterrence (5)	
ACCT 75	Accounting for Government and Nonprofit Entities (5)	
ACCT 86	Computer Accounting Systems (5)	
ACCT 87AH	Computerized Accounting Programs I (Peachtree - Windows) (2)	
ACCT 87AI	Computerized Accounting Programs I (Quickbooks) (2)	
ACCT 87AJ	Computerized Accounting Programs I (Microsoft Dynamics GP) (2)	
ACCT 105	Basic Financial Accounting Procedures (1)	
BUS 10*	Introduction to Business (5)	
BUS 18*	Business Law I (5)	
REST 50*	Real Estate Principles (4)	
Total Units Required		45

**A maximum of five (5) units from BUS and REST courses will apply.*

Accounting

A.A. Degree

This program prepares Business students for transfer to a four-year institution as Accounting majors. In it, students gain the skills needed for a professional job in Accounting or related field such as analyst or staff accountant.

Student Learning Outcomes - upon completion, students will be able to:

- demonstrate knowledge of double-entry accounting within financial and cost accounting systems for various business organizations.
- prepare financial statements and reports and analyze these statements to evaluate the financial structure of a firm and describe fundamental business concepts, while identifying ethical issues in accounting.
- identify and assess the theory and reporting differences between International Reporting Standards and US Generally Accepted Accounting Principles.
- evaluate events which require research in the professional literature and formulate an organized, concise approach to a solution.

<i>Major</i>	<i>Complete the Cert. of Achievement-Advanced requirements</i>	45
<i>GE</i>	<i>General Education (31-42 units)</i>	
<i>Electives</i>	<i>Elective courses required when major units plus GE units total is less than 90</i>	
Total Units Required		90