

# Accounting

## Overview

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The accounting program at Folsom Lake College provides training for entry-level employment in private industry or in government accounting. Study for self-employment as a provider of computer-based bookkeeping and/or tax services is also available. In addition, those individuals already employed in accounting can work toward career advancement by taking additional courses. Generally, employment in this specialization requires proficiency in business calculations.

## Career Options

- Account Clerk
- Accounting Technician
- Accountant Trainee
- Auditor
- Bank Employee/Examiner Bookkeeper for:
  - Accounts Payable
  - Accounts Receivable
  - Full-Charge Bookkeeper
  - General Ledger
- Certified Public Accountant
  - Cost Accountant
  - Insurance Employment
  - Revenue Agent (FTB/IRS)

*Some career options may require more than two years of college study.*

## Highlights

- A traditional course of study in accounting fundamentals, three levels of financial reporting, managerial techniques, state and federal income taxation, cost accounting, and auditing
- State-of-the-art software and equipment to provide computerized accounting training
- Internships, work experience with local employers for college units, job shadowing, guest speakers from the accounting industry, and field trips to accounting offices
- A lab with tutorial assistance

## Program Maps

[Business and Management Undecided Major \(/flc/main/doc/instruction/program-maps/Business-Undecided-major.pdf\)](/flc/main/doc/instruction/program-maps/Business-Undecided-major.pdf)

[Accounting, A.A. Degree \(/flc/main/doc/instruction/program-maps/Accounting-AA.pdf\)](/flc/main/doc/instruction/program-maps/Accounting-AA.pdf)

[Accounting, Certificate of Achievement \(/flc/main/doc/instruction/program-maps/Accounting-Certificate.pdf\)](/flc/main/doc/instruction/program-maps/Accounting-Certificate.pdf)

[Accounting, Computer Applications, Certificate of Achievement \(/flc/main/doc/instruction/program-maps/Accounting-Computer-App-Certificate.pdf\)](/flc/main/doc/instruction/program-maps/Accounting-Computer-App-Certificate.pdf)

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## Associate Degree

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### A.A. in Accounting

The Accounting degree is designed for students planning to seek accounting positions in business, industry, or government upon completion of two years of college study. The program also meets the needs of employed individuals seeking to learn applications of accounting theory as practiced in the field. The program provides the foundation for individuals to prepare financial statements and record business transactions for all types of business and industry. Students develop a strong knowledge base of U.S. Generally Accepted Accounting Principles (GAAP) and accounting procedures. Communication skills, teamwork, computer technology, and ethical behavior are also emphasized.

For those students interested in transferring to a four-year college or university to pursue a bachelor's degree in this major, it is critical that students meet with an FLC counselor to select and plan the courses to fulfill major requirements. Schools vary widely in terms of the required preparation. The courses that FLC require for an A.A. degree in this major may be different from the requirements needed for a Bachelor's degree.

**Catalog Date:** January 1, 2021

## Degree Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 103	Intermediate Accounting - Part I	4
ACCT 104	Intermediate Accounting - Part II	4
ACCT 107	Auditing	3
ACCT 111	Cost Accounting	3
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
ACCT 341	Computerized Accounting	3
BUS 340	Business Law	3
BUSTEC 363	Introduction to Electronic Spreadsheets	1
BUSTEC 364	Intermediate Electronic Spreadsheets	1
ECON 302	Principles of Macroeconomics (3)	3
<b>Total Units:</b>		<b>33</b>

*The Accounting Associate in Arts (A.A.) degree may be obtained by completion of the required program, plus general education requirements, plus sufficient electives to meet a 60-unit total. See FLC graduation requirements.*

## Student Learning Outcomes

Upon completion of this program, the student will be able to:

- record, classify, summarize and report the business transactions of a company.
- prepare financial statements in conformity with accounting principles generally accepted in the United States of America.
- analyze and prepare financial information for management decision-making.
- communicate financial information effectively within a business environment
- provide management support in the budgeting, planning and decision-making processes.
- understand the role of ethics and standards of professional conduct in the accounting profession.
- integrate the principles of business, business law, taxation, and economics into accounting functions.
- apply principles of accounting to business situations and to understand other functions of business: marketing, management, finance and information processing.

## Career Information

Career Opportunities: Entry-level employment opportunities include positions in accounts receivable, accounts payable, payroll, and cost accounting. Job titles include Account Clerk and Payroll Clerk. Promotional opportunities include higher-level responsibilities in these areas and the areas of general ledger, financial statement preparation, and financial statement analysis. Job titles include Senior Account Clerk Accounting Technician, and Office Manager/Bookkeeper.

## Certificates of Achievement

### Accounting Computer Applications Certificate

The Accounting Computer Applications program is designed for those individuals who wish to become proficient in the use of computers for business accounting purposes. The program offers a core curriculum that provides the academic and technical background for individuals who wish to prepare for entry-level accounting positions in business and industry using both accounting and personal computer skills.

**Catalog Date:** January 1, 2021

### Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
ACCT 341	Computerized Accounting (3)	3
or ACCT 342	Accounting Information Systems (SAP) (3)	
BUSTEC 363	Introduction to Electronic Spreadsheets (1)	1
BUSTEC 364	Intermediate Electronic Spreadsheets (1)	1
CISA 320	Introduction to Database Management	1
CISA 321	Intermediate Database Management	1
CISC 300	Computer Familiarization (1)	1 - 3
or CISC 310	Introduction to Computer Information Science (3)	
<b>Total Units:</b>		<b>16 - 18</b>

## Student Learning Outcomes

Upon completion of this program, the student will be able to:

- record, classify, summarize and report the business transactions of a company.
- prepare financial statements in conformity with accounting principles generally accepted in the United States of America.
- analyze and prepare financial information for management decision-making.
- communicate financial information effectively within a business environment.
- perform basic business computer skills with specific knowledge of commercial accounting software.

## Career Information

Career Opportunities: Entry-level employment opportunities include positions in accounts receivable, accounts payable, payroll, and cost accounting. Job titles include Account Clerk and Payroll Clerk. Promotional opportunities include higher-level responsibilities in these areas and the areas of general ledger, financial statement preparation, and financial statement analysis. Job titles include Senior Account Clerk Accounting Technician, and Office Manager/Bookkeeper.

## Accounting Certificate

The Accounting Certificate is a program which prepares students for entry level positions in accounting. The program is designed for students who would like to gain a core understanding of the principles of accounting. Many who take the certificate program are looking for advancement in their careers or the ability to learn a new skill set. Certificate recipients are competent to record and maintain financial data in journals and ledgers from date of original transaction through a full accounting cycle terminating with closing entries and statement preparation.

**Catalog Date:** January 1, 2021

## Certificate Requirements

COURSE CODE	COURSE TITLE	UNITS
ACCT 103	Intermediate Accounting - Part I	4
ACCT 104	Intermediate Accounting - Part II	4
ACCT 107	Auditing	3
ACCT 111	Cost Accounting	3
ACCT 301	Financial Accounting	4
ACCT 311	Managerial Accounting	4
BUS 340	Business Law	3
<b>Total Units:</b>		<b>25</b>

## Student Learning Outcomes

Upon completion of this program, the student will be able to:

- record, classify, summarize and report the business transactions of a company.
- prepare financial statements in conformity with accounting principles generally accepted in the United States of America.
- analyze and prepare financial information for management decision-making.
- communicate financial information effectively within a business environment.
- provide management support in the budgeting, planning and decision-making processes.

## Career Information

Career Opportunities: Entry-level employment opportunities include positions in accounts receivable, accounts payable, payroll, and cost accounting. Job titles include Account Clerk and Payroll Clerk. Promotional opportunities include higher-level responsibilities in these areas and the areas of general ledger, financial statement preparation, and financial statement analysis. Job titles include Senior Account Clerk Accounting Technician, and Office Manager/Bookkeeper.

## Accounting (ACCT) Courses

### ACCT 103 Intermediate Accounting - Part I

<b>Units:</b>	4
<b>Hours:</b>	72 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better
<b>Catalog Date:</b>	January 1, 2021

This course provides a continuing study of the measurement and reporting of the results of operations and the financial condition of profit-directed business entities. Areas of study include emphasis on cash and receivables, inventory including issues concerning valuation, property, plant and equipment and intangible assets using the Financial Accounting Standards Board (FASB) as authority. This course is not intended for transfer to a four-year college.

Students must purchase (or have in their possession) a financial calculator for this course.

## Student Learning Outcomes

Upon completion of this course, the student will be able to:

- apply the concepts, principles, and practices of financial accounting as issued by the Financial Accounting Standards Board (FASB) and the International Financial Reporting Standards (IFRS).
- compile and prepare financial statements and identify related disclosures.
- identify accounting topics where the time value of money is relevant, including calculating and comparing future and present value of cash flows.
- assess and apply the objectives and principles for managing cash, receivables, and inventories.
- apply the objectives and principles to account for the depreciation, depletion, amortization, and disposal of assets.
- analyze and account for complex business transactions.

## ACCT 104 Intermediate Accounting - Part II

<b>Units:</b>	4
<b>Hours:</b>	72 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better
<b>Advisory:</b>	ACCT 103
<b>Catalog Date:</b>	January 1, 2021

This course builds on the concepts introduced in ACCT 301 of the measurement and reporting of the results of operations and the financial condition of profit-directed business entities. Areas of study include emphasis on current and long-term liabilities including contingencies, stockholders' equity including dilutive securities and earnings per share, income taxes, pensions, operating and capital leases, accounting changes and error analysis, and the statement of cash flows. This course is not intended for transfer to a four-year college. Students must purchase (or have in their possession) a financial calculator for this course.

## Student Learning Outcomes

Upon completion of this course, the student will be able to:

- apply the concepts, principles, and practices of financial accounting as issued by the Financial Accounting Standards Board (FASB) and the International Financial Reporting Standards (IFRS).
- demonstrate an understanding of the accounting and disclosure requirements for long-term investments, current and long-term liabilities, paid-in capital, retained earnings, warrants, rights and options, convertible securities, pension plans, leases, income taxes and accounting changes.
- compile and analyze financial statements, including the income statement, statement of retained earnings, balance sheet, and statement of cash flows.
- contrast the direct and indirect methods of calculating cash flow from operating activities, and preparation of statement of cash flows under each method.
- recommend the accounting treatment for complex business transactions.

## ACCT 107 Auditing

<b>Units:</b>	3
<b>Hours:</b>	54 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better
<b>Advisory:</b>	ACCT 103 and 104
<b>Catalog Date:</b>	January 1, 2021

This course is a study of the planning, evidence gathering, internal control review, sampling, and application of procedures used to audit assets, liabilities, equity and related income statement accounts of a company. The course also covers professional ethics, legal liabilities of CPAs, and auditors' reports.

## Student Learning Outcomes

Upon completion of this course, the student will be able to:

- demonstrate an understanding of Generally Accepted Auditing Standards (GAAS) and the professional and ethical responsibilities of the independent public accountant.
- demonstrate the ability to plan for and document the planning of an audit including the initial risk assessment, evaluation of internal control, calculation of materiality and preparation of audit programs.
- demonstrate knowledge of the substantiation of balances and collection of audit evidence and preparation of audit work papers.
- identify the auditor's responsibilities for detecting fraud.
- evaluate the different types of reports that auditors may issue to indicate the character of their work and the degree of responsibility they are taking.

## ACCT 111 Cost Accounting

<b>Units:</b>	3
<b>Hours:</b>	54 hours LEC
<b>Prerequisite:</b>	ACCT 311 with a grade of "C" or better
<b>Catalog Date:</b>	January 1, 2021

This course is a continuation of the study of managerial accounting with an emphasis on cost accounting systems. Special attention is placed on the development of cost information needed by managers in manufacturing, merchandising, and service related businesses.

## Student Learning Outcomes

Upon completion of this course, the student will be able to:

- demonstrate an understanding of how cost accounting information is used by managers in planning, controlling, and evaluating operations.
- compare and record accounting transactions under job-order and process costing systems.
- differentiate between, record, and report product and period costs under full absorption, variable, standard, and activity based costing systems.
- estimate appropriate reorder points and economic order quantities for purchases of raw materials.
- analyze service department costs and allocate them to operating departments.
- identify and record costs of scrap materials, spoiled goods, and defective products in manufacturing operations.
- compute and allocate joint product costs to primary products.
- evaluate cost behavior and use the characteristics of cost behavior in planning and evaluating business operations.
- compile reports detailing costs and profits for jobs and products.

## ACCT 121 Payroll Accounting

<b>Units:</b>	3
<b>Hours:</b>	54 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better
<b>Catalog Date:</b>	January 1, 2021

This course will cover fundamental principles of payroll tax laws as defined by the Federal and State government. The course will include a study of Social Security taxes, Federal and State income tax withholding, Federal and State Unemployment Insurance, and journal entries to record payroll information. Payroll tax payment requirements and preparation of the employer's California and Federal payroll tax returns will be included. A comprehensive simulation project will be completed as part of the course. The project will include one quarterly payroll reporting cycle.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- identify the various Federal and California laws that affect employers in their payroll operations and the payroll and personnel records that they use to meet the requirements of the laws.
- identify the major provisions of the Fair Labor Standards Act (FLSA), how to determine hours worked by employees, commonly used methods to record time worked, and the major methods of computing salaries and wages.
- create and maintain payroll records and reports required by federal and California taxing authorities.
- prepare quarterly and annual federal and state payroll tax returns and forms.
- analyze and journalize payroll transactions.

## ACCT 295 Independent Studies in Accounting

<b>Units:</b>	1 - 3
<b>Hours:</b>	54 - 162 hours LAB
<b>Prerequisite:</b>	None.
<b>Catalog Date:</b>	January 1, 2021

## ACCT 299 Experimental Offering in Accounting

<b>Units:</b>	0.5 - 4
<b>Prerequisite:</b>	None.
<b>Catalog Date:</b>	January 1, 2021

## ACCT 301 Financial Accounting

<b>Units:</b>	4
<b>Hours:</b>	72 hours LEC
<b>Prerequisite:</b>	None.
<b>Advisory:</b>	MATH 120
<b>Transferable:</b>	CSU; UC
<b>General Education:</b>	AA/AS Area II(b)
<b>C-ID:</b>	C-ID ACCT 110
<b>Catalog Date:</b>	January 1, 2021

This is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. It includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- explain the nature and purpose of United States generally accepted accounting principles (US GAAP) and International Financial Reporting Standards (IFRS).
- explain and apply the components of the conceptual framework for financial accounting and reporting, including the qualitative characteristics of accounting information, the assumptions underlying accounting, the basic principles of financial accounting, and the constraints and limitations on accounting information.

- define and use accounting and business terminology.
- explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users.
- summarize the purpose of journals and ledgers.
- apply transaction analysis, input transactions into the accounting system, process this input, and prepare and interpret the four basic financial statements.
- distinguish between cash basis and accrual basis accounting and explain their impact on the financial statements, including the revenue recognition and matching principles.
- identify and illustrate how the principles of internal control are used to manage and control a firm's resources and minimize risk.
- explain the content, form, and purpose of basic financial statements (including footnotes) and annual reports, and how they satisfy the information needs of investors, creditors, and other users.
- explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, and inventory and cost of goods sold.
- explain the valuation and reporting of current liabilities, estimated liabilities, and other contingencies.
- identify and illustrate issues relating to long-term asset acquisition, use, cost allocation, and disposal.
- distinguish between capital and revenue expenditures.
- identify and illustrate issues relating to long-term liabilities, including issuance, valuation, and retirement of debt (including the time value of money).
- identify and illustrate issues relating to stockholders' equity, including issuance, repurchase of capital stock, and dividends.
- explain the importance of operating, investing, and financing activities reported in the Statement of Cash Flows.
- interpret company activity, profitability, liquidity and solvency through selection and application of appropriate financial analysis tools.
- identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.

## ACCT 311 Managerial Accounting

<b>Units:</b>	4
<b>Hours:</b>	72 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better
<b>Transferable:</b>	CSU; UC
<b>C-ID:</b>	C-ID ACCT 120
<b>Catalog Date:</b>	January 1, 2021

This is the study of how managers use accounting information in decision-making, planning, directing operations, and controlling. The course focuses on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. It includes issues relating to cost systems, cost control, profit planning, ethics, segment reporting and performance analysis in manufacturing and service environments. This course is required of all business majors, minors, and accounting certificate candidates. Students must purchase (or have in their possession) a financial calculator for this course and may require (purchase or receive with text) an online access code from publisher's site.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- identify and illustrate the primary activities and information needs of managers and explain the role of the managerial accountant as a member of the management team
- compare and contrast financial and managerial accounting.
- define and illustrate various cost terms, concepts, and behaviors, and evaluate their relevancy for different decision-making purposes.
- distinguish between product and period costs and prepare and evaluate a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement.
- prepare traditional and contribution-margin income statements and define related terms.
- explain cost-volume-profit analysis, degree of operating leverage, and safety margin and employ each as an analytical tool.
- describe the traditional types of product costing systems (including job-order and process), illustrate the flow of costs in each, and prepare related accounting records and reports.
- discuss the impact of technology on the business environment, its implications for product and service costs, and the development of activity-based costing and management.
- explain the purposes of budgeting, prepare a master budget and its component schedules, and relate the budget to planning and control.
- explain the development and use of standard costs and flexible budgets, prepare and interpret variance analysis reports, and relate them to responsibility accounting and control.
- explain the nature of and need for segment reporting and its relationship to cost, revenue, profit, and investment centers; prepare and analyze related segment reports.
- compare and contrast absorption costing and variable costing, prepare income statements using both methods, and reconcile the resulting net incomes.
- define relevant costs and benefits and prepare analyses related to special decisions.
- explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions; including the time value of money.
- identify the ethical implications inherent in managerial accounting and reporting and apply strategies for addressing them.

## ACCT 341 Computerized Accounting

<b>Units:</b>	3
<b>Hours:</b>	54 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better; or two years of high school accounting.
<b>Transferable:</b>	CSU
<b>Catalog Date:</b>	January 1, 2021

This is a course using the computer to prepare financial statements and other accounting reports used in business. This course emphasizes the areas of study: general ledger, accounts payable, accounts receivable, banking, bank reconciliations, depreciation, fixed assets, inventory, job order and payroll. This course provides practical experience using contemporary computerized accounting software.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- explain the methods for utilizing a computerized accounting software program to record transactions for a business.
- analyze and format financial reports which can be used to make sound business decisions.
- list the steps to set up accounting records for a business utilizing the computerized accounting software.
- compare and contrast the benefits of utilizing a computerized accounting software program to maintain accounting records in a variety of business industries and situations.
- explain and demonstrate the steps to process payroll information in the computerized accounting software program.
- summarize and demonstrate the process to track inventory and maintain inventory records using a computerized accounting software program.

## ACCT 342 Accounting Information Systems (SAP)

<b>Units:</b>	3
<b>Hours:</b>	54 hours LEC
<b>Prerequisite:</b>	ACCT 301 with a grade of "C" or better; or two years of high school accounting.
<b>Transferable:</b>	CSU
<b>Catalog Date:</b>	January 1, 2021

The course covers common business processes, enterprise resource planning system (ERP) transaction processing, relational databases, and systems controls. This course emphasizes the current technology of information systems. This course uses the SAP system, an enterprise resource planning system (ERP) adopted by the majority of Fortune 1000 companies. With hands-on practice, students will gain valuable and practical skills in Accounting Information Systems (AIS), which are an integral part of every business and organization, as they are impacted virtually by every transaction that occurs within an entity. The data gathered and stored within the accounting information system are essential to the proper control and evaluation of the organization.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- explain the methods for utilizing the SAP accounting software to record transactions for businesses.
- analyze and format financial reports using the SAP system.
- list the steps to set up accounting records for a business utilizing the SAP accounting software.
- compare and contrast the benefits of utilizing the SAP software to maintain accounting records in a variety of business industries and situations.
- summarize and demonstrate the process to track inventory and maintain inventory records using the SAP software.
- have the ability to navigate through the user interface to work on business processes and case studies on their own.
- have the ability to understand the business processes and apply to the SAP system.

## ACCT 495 Independent Studies in Accounting

<b>Units:</b>	1 - 3
<b>Hours:</b>	54 - 162 hours LAB
<b>Prerequisite:</b>	None.
<b>Transferable:</b>	CSU
<b>Catalog Date:</b>	January 1, 2021

## ACCT 498 Work Experience in Accounting

<b>Units:</b>	1 - 4
<b>Hours:</b>	60 - 300 hours LAB
<b>Prerequisite:</b>	None.
<b>Enrollment Limitation:</b>	Student must be in a paid or non-paid internship, volunteer opportunity, or job related to career interests.
<b>Advisory:</b>	ENGWR 101 or ESLW 320
<b>Transferable:</b>	CSU
<b>General Education:</b>	AA/AS Area III(b)
<b>Catalog Date:</b>	January 1, 2021

This course provides students with opportunities to develop marketable skills in preparation for employment or advancement within the field of Accounting. Course content will include understanding the application of education to the workforce; completing required forms which document the student's progress and hours spent at the work site; and developing workplace skills and competencies. During the semester, the student is required to attend orientation. Students must complete 75 hours of related paid work experience, or 60 hours of related unpaid work experience, for one unit. An additional 75 hours of related paid work experience or 60 hours of related unpaid work experience is required for each additional unit. The course may be taken for a maximum of 16 units. Students should have access to a computer, the Internet, and some computer media such as a USB drive to store data files. Online students must have an email account. Only one Work Experience course may be taken per semester.

### Student Learning Outcomes

Upon completion of this course, the student will be able to:

- apply industry knowledge and theoretical concepts in a field of study or career as written in the minimum 3 learning objectives created by the student and his/her employer or work site supervisor at the start of the course.
- manage personal career plans and decision making using industry & workforce information and online resources.
- behave professionally and ethically, exhibit adaptability, initiative, self-awareness and self-management as needed.
- exhibit effective communication, collaboration, and leadership skills at work with consideration to workplace dynamics and social and diversity awareness.
- demonstrate critical and creative thinking skills as they apply to the workplace.

# ACCT 499 Experimental Offering in Accounting

Units: 0.5 - 4  
Prerequisite: None.  
Transferable: CSU  
Catalog Date: January 1, 2021

## Faculty

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## Business and Management

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This program is part of the Business and Management meta-major.

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