

# BUSINESS: ACCOUNTING CONCENTRATION - ASSOCIATE IN ARTS

Plan Code: 1100

This program consists of the prescribed GE requirements, as well as the following accounting and business courses. Students earning this Associate Degree may be prepared to 1) transfer to a baccalaureate-degree granting institution in the field of their concentration and/ or 2) enter into the workforce at an entry-level position relating to their field of emphasis.

## Program Student Learning Outcomes

- Demonstrate the ability to attain the Institutional Student Learning Outcomes (ISLOs).
- Identify and describe the nature, environment, and role of accounting and its importance as the language of business.
- Analyze the economic activities of business entities to calculate and prepare appropriate financial statements.

## Program Requirements

This degree requires the completion of General Education coursework plus the following:

Code Number	Course Title	Units
<b>REQUIRED COURSES</b>		
GBUS 5	Introduction to Business	3
LAW 18	Fundamentals of Business Law	3
ACCTG 1A	Financial Accounting <sup>1</sup>	5
ACCTG 1B	Managerial Accounting	5
ACCTG 205	Fundamentals of Tax	3
ACCTG 228	Computerized Gen Ledger Account Systems	2
ACCTG 229	Spreadsheet Accounting	3
ACCTG 230	Quickbooks Accounting	2
<b>Subtotal Units</b>		<b>26</b>

IN ADDITION, complete SIX (6) units from the following:

ACCTG 200	Introduction to Accounting (3)	
ECON 1/1H	Macro Economic Analysis (3)	
ECON 2/2H	Micro Economic Analysis (3)	
LAW 19	Legal Environment of Business (3)	
<b>Subtotal Units</b>		<b>6</b>

**Required Subtotal** 32

Complete one of the following: <sup>2</sup> 19-39

LBCC General Education (Plan A) (<https://lbcc-public.courseleaf.com/academic-requirements/general-education-transfer-degree-certificate-requirements/general-education-plans/plan-a/>)

CSU GE Breadth (Plan B) (<https://lbcc-public.courseleaf.com/academic-requirements/general-education-transfer-degree-certificate-requirements/general-education-plans/plan-b/>)

IGETC Pattern (Plan C) (<https://lbcc-public.courseleaf.com/academic-requirements/general-education-transfer-degree-certificate-requirements/general-education-plans/plan-c/>)

Electives (as needed to reach 60 degree-applicable units) <sup>3</sup>

**Minimum Degree Total** 60

<sup>1</sup> For the Accounting concentration, students must take ACCTG 1A

<sup>2</sup> Units for the major may be double-counted for LBCC GE, CSU GE, or IGETC; see counselor for limitations.

<sup>3</sup> Elective units from course(s) numbered 1-599, if needed, to reach 60 degree-applicable units.