



This program roadmap represents one possible pathway to complete the program. **Please see a counselor** to create an education plan that is customized to meet your needs. This roadmap is not a guarantee of course availability or financial aid applicability.

Catalog: 2025-26

GE Pattern: local AA/AS

Total Units: 60

First Year

Semester 1

7 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---|------|---------------|---------|
| Req | ACCT 301 Financial Accounting | 4 | | |
| GE | ENGL C1000 Academic Reading and Writing or | 3 | | L1A |
| | ENGL C1000H ^H Academic Reading and Writing - Honors | 3 | | |

^H honors courses

Semester 2

8 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---|------|-------------------------------|---------|
| RE | ECON 302 Principles of Macroeconomics | 3 | | L4 |
| GE | MATH 342 Modern Business Mathematics | 3 | through the placement process | L2 |
| GE | any Area L7B (Life Development Skills) course | 2 | | L7B |

CAREER PATH

Career Options:

This degree prepares students for immediate employment in accounting positions.

Advising Notes:

- This degree can be completed using either the local AA/AS general education (GE) pattern or the Cal-G ETC transfer GE pattern. See a counselor to determine which pattern is best for you based on your academic goals.
- Students can substitute ESLW 340 for ENGL C1000/C1000H (formerly known as ENGWR 300/480).

Scheduling Notes:

- CISA 315 and 316 are offered in a staggered 8-week format so they can be taken in the same semester.

Other Notes:

- The courses in this degree meet the requirements of governmental employers for promotional exams.
- This degree helps students complete some of the requirements for transfer to a four-year college or university to pursue an Accounting B.A. degree. See a counselor for the additional coursework required for transfer.
- Accounting students planning to transfer should consider the Business Administration AS-T degree. See the catalog for more information.
- Individuals with bachelor's degrees can use the courses in this degree to meet the accounting course

Second Year

Semester 3

7 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|--|------|---------------|---------|
| Req | ACCT 311 Managerial Accounting | 4 | ACCT 301 | |
| RC | CISA 315 ¹ Introduction to Electronic Spreadsheets | 2 | | |
| GE | any Area L7A (Physical Education) course | 1 | | L7A |

¹ CISA 315 is a prerequisite for CISA 316

Semester 4

9 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|--|------|---------------|---------|
| Req | ACCT 103 Intermediate Accounting - Part I | 4 | ACCT 301 | |
| RE | CISA 316 Intermediate Electronic Spreadsheets | 2 | CISA 315 | |

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|--|------|---------------|---------|
| GE | any Area L1B (Oral Communication & Critical Thinking) course | 3 | | L1B |

requirements to take the Certified Public Accountant exam.

Third Year

Semester 5

7 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---|------|---------------|---------|
| Req | ACCT 104 Intermediate Accounting - Part II | 4 | ACCT 103 | |
| Req | ACCT 111 Cost Accounting | 3 | ACCT 311 | |

Semester 6

7 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---|------|---------------|---------|
| RE | ACCT 123 Federal and California Individual Income Taxation | 4 | | |
| GE | any Area L3 (Arts & Humanities) course | 3 | | L3 |

Fourth Year

Semester 7

6 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---------------------------------------|------|---------------|---------|
| Req | ACCT 107 Auditing | 3 | ACCT 104 | |
| GE | any Area L5 (Natural Sciences) course | 3 | | L5 |

Semester 8

9 Units

| CAT. | COURSE | UNIT | PREREQUISITES | GE AREA |
|------|---|------|-----------------|---------|
| Req | ACCT 361 Ethics, Fraud, and Legal Issues for Accountants | 3 | | |
| RE | ACCT 341 Computerized Accounting | 3 | ACCT 101 or 301 | |
| GE | any Area L6 (Ethnic Studies) course | 3 | | L6 |

^H honors courses

EXPLANATION OF CATEGORIES

| | | |
|-----|---------------------|--|
| Req | Required Core | A course that is required for this program |
| GE | General Education | A course that fulfills a specific general education requirement for a degree, which can be replaced with another course that meets the same requirement |
| RE | Restricted Elective | A course selected from a list of elective courses specified for this program in the course list in the catalog, which can be replaced with another course from the same list |

EXPLANATION OF CATEGORIES

| | | |
|----|--------------------|--|
| RC | Recommended Course | A course that is not part of this program but is included in its roadmap |
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