



# Accounting A.S. Degree

This program map represents one possible path for completing this program. **Please see a counselor** to create an educational plan that is customized to meet your needs. This path is not a guarantee of course availability or financial aid applicability.

**Catalog:** 2025-26

**Total Units:** 60-61

## First Year

### Semester 1

16-17 Units

CAT.	COURSE	TITLE	UNIT	AA/AS GE
Maj	ACCT 301	Financial Accounting	4	
Maj	BUS 300	Introduction to Business	3	L4
GE	ENGL C1000* / ENGWR 488 <sup>H</sup> / ESLW 340	Academic Reading and Writing	3-4	L1A
GE	INDIS 313**	Freshman Seminar	3	L7B
GE		Humanities	3	L3

\*If you don't place directly in ENGL C1000 (check your eServices account), you will need to take ENGWR 80/ENGL C1000 combo course.

**\*\*INDIS 313 - Freshman Seminar is specifically designed for First Time in College students. If you're not a First Time in College student, please select a GE course from SCC General Education Area L7B, such as HCD 310-College Success.**

### Semester 2

14 Units

CAT.	COURSE	TITLE	UNIT	AA/AS GE
Maj	ACCT 311 <sup>+</sup>	Managerial Accounting	4	
Maj	ACCT 341 <sup>+</sup>	Computerized Accounting	3	
GE	STAT C1000* / C1000H	Introduction to Probability and Statistics	4	L2
ME		**Major Elective	3	

**+Prerequisite for ACCT 311:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 341:** ACCT 101 or 301 with a grade of "C" or better

\*If you don't place directly in STAT C1000 (check your eServices account), you will need to take STAT 10/STAT C1000 combo course.

**\*\*Major Elective** - A minimum of 10 units total - **Choose 3 units** this semester from the following: ACCT 101, ACCT 107+, ACCT 111+, ACCT 121+, ACCT 123, ACCT 151+, ACCT 153+, ACCT 343, **ACCT 343+ (Recommended)**,

### Legend

- (H) - Honors
- Elec - Elective
- GE - General Education
- Maj - Required Core
- ME - Major Elective

### Disclaimer

Every effort has been made to ensure that what is listed in the SCC Program Paths are accurate. The courses, the course sequencing, and the programs are subject to change without notice by the administration of the Los Rios Community College District and Sacramento City College at the discretion of the district and Sacramento City College. Further, Sacramento City College reserves the right to amend any course or program.

**PLEASE SEE AN SCC COUNSELOR.**

### AA/AS Requirements

Associate Degrees require the following:

1. Completion of a minimum of 60 degree-applicable units with an overall grade point average (GPA) of 2.0 ("C" average). A minimum of 12 units must be completed within the Los Rios Community College District.
2. Completion of each required course with a grade of "C" or better for a major offered at Sacramento City College.
3. Completion of Sacramento City College's local AA/AS general education requirements – Area L1A and L1B; Area L2; Area L3; Area L4; Area L5; Area L6; and Area L7A and L7B – with an overall 2.0 GPA.

Students with Advanced Placement (AP) and International Baccalaureate Credit (IB) test scores should notify their Counselor to learn more about how test scores may be used for credit.

BUS 340, CISA 315, CISA 316+, CISC 310

**+Prerequisite for ACCT 107:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 111:** ACCT 311 with a grade of "C" or better

**+Prerequisite for ACCT 121:** ACCT 101 with a grade of "C" or better

**+Prerequisite for ACCT 151:** ACCT 123 with a grade of "C" or better

**+Prerequisite for ACCT 153:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 343:** ACCT 101 or 301 with a grade of "C" or better

**+Prerequisite for CISA 316:** CISA 315 with a grade of "C" or better

**Exception:** Students who possess a bachelor's (BA/BS) or higher degree from a college or university accredited through a regional accrediting agency recognized by the Council for Higher Education Accreditation (CHEA) are deemed to have satisfied both the general education and graduation competency requirements for an AA/AS degree. Degrees from accredited institutions outside of the US will be evaluated on a case-by-case basis.

## Placement Information

Check your eServices account under "Academic Records" to determine your Math and English placements.

## Important Links

- [SCC General Counseling](#)
- [Accounting](#)
- [Business & Industry Meta Majors](#)

# Second Year

## Semester 3

15 Units

CAT.	COURSE	TITLE	UNIT	AA/AS GE
Maj	ACCT 103 <sup>+</sup>	Intermediate Accounting - Part I	4	
ME		*Major Elective	4	
GE		Natural Sciences	3	L5
GE		Ethnic Studies	3	L6
GE		Physical Education	1	L7A

**+Prerequisite for ACCT 103:** ACCT 301 with a grade of "C" or better

\*Major Elective - A minimum of 10 units total - **Choose 4 units** this semester from the following not completed in a previous semester: ACCT 101, ACCT 107+, ACCT 111+, ACCT 121+, ACCT 123, ACCT 151+, ACCT 153+, ACCT 343, **ACCT 343+ (Recommended)**, BUS 340, CISA 315, CISA 316+, CISC 310

**+Prerequisite for ACCT 107:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 111:** ACCT 311 with a grade of "C" or better

**+Prerequisite for ACCT 121:** ACCT 101 with a grade of "C" or better

**+Prerequisite for ACCT 151:** ACCT 123 with a grade of "C" or better

**+Prerequisite for ACCT 153:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 343:** ACCT 101 or 301 with a grade of "C" or better

**+Prerequisite for CISA 316:** CISA 315 with a grade of "C" or better

\*\*Electives may include any courses numbered 100-499.

## Semester 4

15 Units

CAT.	COURSE	TITLE	UNIT	AA/AS GE
Maj	ACCT 361	Ethics, Fraud, and Legal Issues for Accountants	3	
Maj	ACCT 104 <sup>+</sup>	Intermediate Accounting - Part II	4	

CAT.	COURSE	TITLE	UNIT	AA/AS GE
ME		*Major Elective	3	
GE		Oral Communication and Critical Thinking	3	L1B
Elec		**Electives	2	

**+Prerequisite for ACCT 104:** ACCT 103 with a grade of "C" or better

\*Major Elective - A minimum of 10 units total - **Choose 3 units** this semester from the following not completed in a previous semester: ACCT 101, ACCT 107+, ACCT 111+, ACCT 121+, ACCT 123, ACCT 151+, ACCT 153+, ACCT 343, **ACCT 343+ (Recommended)**, BUS 340, CISA 315, CISA 316+, CISC 310

**+Prerequisite for ACCT 107:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 111:** ACCT 311 with a grade of "C" or better

**+Prerequisite for ACCT 121:** ACCT 101 with a grade of "C" or better

**+Prerequisite for ACCT 151:** ACCT 123 with a grade of "C" or better

**+Prerequisite for ACCT 153:** ACCT 301 with a grade of "C" or better

**+Prerequisite for ACCT 343:** ACCT 101 or 301 with a grade of "C" or better

**+Prerequisite for CISA 316:** CISA 315 with a grade of "C" or better

\*\*Electives may include any courses numbered 100-499.