

ACCT 600 Noncredit**Volunteer Income Tax Assistance Program (VITA)****Lecture:** 9 contact hours**Lab:** 26 contact hours

Limitation on Enrollment: Prior to enrolling in this course students must obtain the IRS certificates: Volunteer Standards of Conduct Certification Intake/Interview and Quality Review Certification and Advanced tax Certification.

This noncredit course combines theory and practical application, allowing students to assist low-income and elderly citizens with tax preparation under the supervision of a CPA or licensed tax preparer. Through participation in the IRS-sponsored Volunteer Income Tax Assistance (VITA) program, students gain hands-on experience in individual income tax preparation. This course emphasizes understanding tax law, IRS guidelines, client service, professionalism, and ethics. By providing free tax services to underserved communities, students gain valuable career skills while engaging in meaningful civic service.

Accounting Associate of Arts Degree

The Associate of Arts (AA) - in accounting - is designed to provide fundamental skills for individuals planning to enter the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable clerk, claims clerk, payroll clerk, credit clerk, bookkeeper, accounting intern, tax preparer or comparable positions. This AA program focuses on entry-level accounting skills including communication and ethics needed in today's professional environment. The program provides a fundamental understanding of not only essential practitioner skills but also addresses the unique skills needed by an entry-level accountant. Accounting topics include - financial accounting, managerial accounting, federal taxation, payroll, bookkeeping and the use of business application and accounting software.

Code	Title	Units
Required Courses:		
ACCT 047	Computerized Accounting	3
ACCT 200	Financial Accounting	4
ACCT 201	Managerial Accounting	4
BUSAD 100	Introduction to Business	3
BUSAD 210	Business Law	3
ECON 208	Business and Economic Statistics	4
	or STAT C1000 Introduction to Statistics	
	or STAT C1000H Introduction to Statistics - Honors	
ECON 200	Principles of Macroeconomics	3
	or ECON 200H Principles of Macroeconomics - Honors	
ECON 201	Principles of Microeconomics	3
	or ECON 201H Principles of Microeconomics - Honors	
Total Units		27

Code	Title	Units
Recommended Courses:		
ACCT 030	Federal and State Individual Income Taxation	4
ACCT 090	Payroll Accounting	3
CIT 101	Introduction to Computer Literacy	3
CIT 114	Spreadsheets: Excel	3
MATH 102	College Algebra	4

To earn an SBVC Associate Degree students must complete one of the following General Education (GE) patterns:

- SBVC General Education and Graduation Requirements (<https://www.valleycollege.edu/student-services/counseling/articulation/graduation-requirements-current.php>)
- Cal-GETC - California General Education Transfer Curriculum (<https://www.valleycollege.edu/student-services/counseling/articulation/calgetc.php>)

Program Learning Outcomes

At the completion of this program, students will be able to:

- Measure and recognize assets, liabilities, and owner's equity using the fundamental concepts inherent in Generally Accepted Accounting Principles (GAAP).
- Analyze and record transactions using a journal and a ledger, including adjusting, and closing entries.
- Identify and execute the various steps in the accounting cycle.
- Prepare, interpret, and analyze basic financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.
- Describe the legal, ethical, and social implications of business decisions and their impact on various individuals, groups, and societies.
- Analyze, decode, and evaluate the ethics of an accounting scenario.
- Recognize the value of diversity in opinions, values, abilities, and cultures in all business environments.

Accounting Certificate of Achievement

The Accounting Certificate is designed to prepare students for entry-level positions, updating and maintaining accounting records, calculating disbursements and receipts, tracking accounts payable and receivable, and determining profit and loss.

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