

Associate of Arts in Accounting

Purpose / Objectives

Purpose

CTU's Associate of Arts in Accounting program is designed to provide the graduate with the skills necessary to assume bookkeeping, accounting, computerized accounting, word processing, and other related business duties and functions in an organization.

Objectives

The Associate of Arts in Accounting shares the objectives of

- Being skilled individuals of business organization
- Being professional accounting personals in the field of business
- Being effective communicators

Admission

Admission Requirements

The admission requirements below must be met before an application is considered complete.

1. Associate degree application for admission
2. \$100 non-refundable application fee
3. A copy of the applicant's high school diploma or G. E. D. certificate
4. Official high school transcript showing a minimum cumulative GPA of 2.00

*Requested and/or required official transcripts from other institutions must be sent directly to the admission office. Transcripts delivered to the university directed by students or person other than the providing institution are not acceptable.

Academic

Graduation Requirements

To graduate, students must complete a minimum of 92 units of the following coursework with a cumulative grade point average of 2.00 on a 4.00 scale.

- Complete 28 units of general education courses
- Complete 52 units of common core courses.
- Complete 12 units of unrestricted courses.
- Successfully complete the degree requirements within the time limit.

Time Limit

The Associate of Arts in Accounting program must be completed within 2 years (maximum 3 years) from the time the student commenced the course. This time limit may be extended due to special circumstances.

Prerequisite Courses

International students must finish appropriate ESL courses provided by an approved ESL school by the time they start the Accounting courses. They need to submit a minimum TOEFL iBT score of 80 taken within the past year or pass the Institutional Language Proficiency Exam. If an applicant does not pass the exam, the student should enroll in our ESL program. Upon completion of the ESL program, the student can start the degree program.

General Education Courses

7 Courses- 28 Units -280 Academic Hours

- o Complete 28 units of general education courses in the following fields:

GE 100	English	8 units
GE 200	Mathematics	4 units
GE 300	Natural Sciences	4 units
GE 400	Humanities	4 units
GE 500	Social Sciences	4 units
GE 600	Foreign Language	4 units

Common Core Courses

16 Courses - 64 Academic Units – 640 Academic Hours

Course Number	Course Title	Units
AC 101	Accounting 1	4
AC 102	Accounting 2	4
AC 103	Accounting 3	4
AC 106	Managerial Accounting	4
AC 108	Payroll Accounting	4
AC 110	Computerized Accounting 1	4
AC 111	Computerized Accounting 2	4
AD 101	Auditing	4
BS 101	Introduction to Business	4
BS 102	Principles of Business Management	4
BS 103	Business Law 1	4
BS 104	Business Law 2	4
BS 110	Business Ethics	4
BS 111	Business Communication	4
BS 112	Business Plan	4
DB 101	Spread Sheet	4
DB 110	Data Base	4
EC 101	Introduction to Economics	4
TX 101	Principle of Taxation	4
WP 101	Word Processing 1	4
WP 102	Word Processing 2	4

Course Descriptions

Course Number	Course Title	Units
AC 101	Accounting 1	4 quarter units/40 clock hours
	This class introduces the fundamentals of accounting and the accounting cycle, including journalizing, posting, and the preparation of work sheets, and all financial statements. Students also learn closing procedures.	
AC 102	Accounting 2	4 quarter units/40 clock hours

This class teaches students about special journals, handling cash receipts, cash payment, banking activities, and payroll concepts and procedures.

AC 103 Accounting 3 4 quarter units/40 clock hours
This class teaches students combined journals, preparation of worksheets and complete accounting for merchandising businesses. Students are also taught accounting for bad debts, notes receivable and notes payable.

AC 106 Managerial Accounting 4 quarter units/40 clock hours
This is an introduction to accounting for management planning, control, and decision making.

AC 108 Payroll Accounting 4 quarter units/40 clock hours
This course explains the methods of calculating wages and salaries. Record keeping, government reports, deductions, and planning are all stressed.

AC 110 Computerized Accounting 1 4 quarter units/40 clock hours
This class provides students with realistic accounting work to be completed on computers. This segment is designed to teach the student to apply the principles of the accounting cycle.

AC 111 Computerized Accounting 2 4 quarter units/40 clock hours
This class continues with the automated accounting software, including accounts payable, accounts receivable, and payroll.

AD 101 Auditing 1 4 quarter units/40 clock hours
This is an introduction to auditing and assurance services. This course covers the decision making process, research auditing standards and procedures with an emphasis upon ethics, legal liability, internal control, audit evidence, and testing. Students will also be given an introduction to statistical sampling and EDP auditing.

BS 101 Introduction to Business 4 quarter units/40 clock hours
This course will introduce the students to the nature of different forms of business.

BS 102 Principles of Business Management 4 quarter units/40 clock hours
This class teaches students objectives of business, environmental forces affecting business, and social responsibility and ethics of business. In addition, students will learn about different business organizations (forms of ownership) and enterprise management.

BS 103 Business Law 1 4 quarter units/40 clock hours
This course teaches students different rules and laws that govern different forms of business.

BS 104 Business Law 2 4 quarter units/40 clock hours
This course is an analysis of the legal requirements of the formation, operation and financing of partnerships, corporations, and other business organizations.

BS 110 Business Ethics 4 quarter units/40 clock hours
This course is a study of the ethical principles of business management of personal and public life with special emphasis on current issues facing society.

BS 111	Business Communication	4 quarter units/40 clock hours
This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communication program. The various types of business communication media are also covered.		
BS 112	Business Plan	4 quarter units/40 clock hours
This course teaches students the principles and techniques for developing a business plan.		
DB 101	Spreadsheet	4 quarter units/40 clock hours
This program introduces electronic spreadsheet software. This application of the software package enables the students to apply the analytical process associated with programming solutions to business problems.		
DB 110	Database	4 quarter units/40 clock hours
In this course students will familiarize themselves with database concepts and how to create and maintain a database. Students will also learn about different database software that is used.		
EC 101	Introductions to Economics	4 quarter units/40 clock hours
This course teaches students a basic understanding of the economic system. The direct and indirect effects of structure, organization, and operation of our economy are covered, as well as the effects of inflation, taxation, jobs, role of money, business fluctuations, and production.		
TX 101	Principle of Taxation	4 quarter units/40 clock hours
This course concentrates on the preparation of tax returns for personal and business needs.		
WP 101	Word Processing 1	4 quarter units/40 clock hours
This course segment acquaints students with up-to-date word processing software, creating and saving a document, bold text, cutting and pasting, and other basic word processing procedures.		
WP 102	Word Processing 2	4 quarter units/40 clock hours
This course segment continues with word processing software and emphasizes more advanced editing procedures.		

Financial

Tuition and Fees

The university reserves the right to amend the schedule of tuition fees throughout the academic year. All charges for tuition and fees are due and payable at the beginning of each quarter. For all late payments, there is a penalty fee.

Registration Fees

Application Fees (Non-refundable)	\$100
I-20 Form Application Fee	\$200
Course Change Fee (Each Course)	\$ 10

Registration Fee (Each Quarter)	\$ 50
Late Registration Fee	\$ 50

Tuition (Per Quarter Unit)

Academic Courses	\$150
Audit (Academic Courses)	\$100

Miscellaneous Fees

Change of Course Exam (Per Exam)	\$100
Late/Make-up Exam	\$100
Removal of Incomplete Grade	\$ 50
Transcript (One Week Required)	\$ 20
Transcript (Two-day Service)	\$ 40
Returned Check Service Fee	\$ 25
Graduation Processing	\$400
Repeat Licensure Certification Processing	\$100
Transfer Credit Evaluation Fee	\$ 50
Diploma	\$100

Special Examinations

Course Make-up Exam (Re-tests per Exam)	\$75
Graduation Assessment Test (GAT)	\$100

Total Coast of Master Program (8 Quarters)

Tuition	\$13, 800
Registration Fee	\$ 400
Books and Supplies (Estimate)	\$ 600
Others (Estimate)	\$ 500
Total Cost	\$15, 300