

DEGREE

Associate of Science in Accounting

Total Credit Hours: 60-61

About Associate of Science in Accounting

The Accounting program will train individuals for employment in accounting fields and provide employees working in accounting-related fields the knowledge to upgrade job skills. Students are offered opportunities to experience learning environments through service learning projects that educate, empower, and enable students to be civically engaged—gaining skills that lead to participatory leadership, effective citizenship, and increased volunteerism.

[REQUIREMENTS FOR DEGREE](#)

General Education Requirements		
Course	Course Name	Credits
English (Choose 1)		
EN110	Freshman Composition	3
EN110A	Freshman Composition with Instructional Lab	4
Course		
Course Name		
Credits		
MA_____	MA110A OR Higher Humanities & Fine Arts	3
CS151	Windows Applications	3
SI_____	Social & Behavioral Sciences	3
	Natural & Physical Sciences	4
Major Requirements		
Course		
Course Name		
Credits		
AC110	Payroll Accounting	3
AC150	Federal Income Tax I	3
AC210	Intro to Financial Management	3
AC211	Accounting Principles I	4
AC212	Accounting Principles II	4
AC233	Accounting Using QuickBooks	3
EC110	Principles of Economics	3
EN111 OR OA211	Writing for Research OR Business Communication	3
OA220	Spreadsheet Systems	3
SM108	Introduction to Business	3
SM230	Business Law Applications	3
Major Requirements (Continued)		
Course		
Course Name		
Credits		
Accounting Electives (choose 2 courses from the following)		
AC225	Hospitality Industry Accounting	6
AC240	Certified Bookkeeper Review	
AC250	Federal Income Tax II	
AC280	Personal Finance	
AC292	Accounting Practicum	
Program Total		60-61

GENERAL REQUIREMENTS FOR ASSOCIATE DEGREE

Recognizing the necessity for students to succeed in the complex and rapidly changing workplace, Guam Community College offers a general education curriculum that introduces students to major areas of knowledge and methods of inquiry. All degree programs require an interdisciplinary general education component that promotes the development of intellectual skills that enable students to become effective learners and informed citizens. Critical thinking, the use of language and computation, appropriate social skills, global awareness and respect for diverse opinions are among the learning outcomes provided in the general education requirements of each program.

Guam Community College believes that general education provides the academic foundation necessary for students to achieve their life goals. General education is intended to offer students a breadth of quality student learning experiences, encourage their respect for cultural heritage, promote their ethical and responsible social behavior and facilitate their life-long learning.

The General Education program strives to foster student learning and skill development in civic engagement, critical thinking, understanding of the relationship between the individual and society, information literacy, oral communication, quantitative reasoning, and written communication.

Guam Community College believes that high quality general education opportunities for all citizens are necessary for democratic principles and practices to exist and for a sound economy to flourish. The College continually scrutinizes the general education curriculum in order to assure that all degrees and certificates granted by the College support this vision of general education and that it serves as a means to inspire hope, opportunity and responsibility in all its constituencies.

Requirements for General Education follow the options described below. Students declared prior to fall 2010 will follow the requirements indicated in the applicable catalog in which they first declared their major program at the College.

Notes on General Education requirements

Students are advised to check the requirements for their specific programs before taking General Education courses.

Courses chosen to meet the general education requirements may not be used to meet the Major Requirements of a student's specific degree program.

The list contains courses with pre-requisites, so students should make their choices carefully and thoughtfully. Students may consult a counselor or an academic advisor for guidance in choosing any of the course options listed.

IMPORTANT NOTE: Some programs require different levels of coursework to meet General Education requirements, please review the individual programs for more information.

GENERAL EDUCATION		
Scope 1: Skills for and Application of Lifelong Learning		
Freshman Composition (Choose one course from the following to meet the required 3-4 credits)		
Course #	Course Name	Credits
EN 110	Freshman Composition	3
EN110A	Freshman Composition with Instructional Lab	4
EN 111	Writing for Research	3
Mathematics (Choose one course from the following to meet the required 3-4 credits)*		
Course #	Course Name	Credits
MA 110A	Finite Mathematics	3
MA 115	Fundamentals of College Algebra	3
MA 161A	College Algebra & Trigonometry I	4
*Any college level math will be considered for the completion of this category		

Literacy for Life Skills (Choose one course from the following to meet the required 3 credits)

Course #	Course Name	Credits
CO 110	Critical Thinking for Civic Engagement	3
CS 151	Windows Applications	
CS 152	Macintosh Applications	

Scope 2: Broad Comprehension of the Development of Knowledge, Practice and Interpretation

Humanities & Fine Arts (Choose one course from the following to meet the required 3-4 credits)*

Course #	Course Name	Credits
ASL 100	American Sign Language I	4
CH 110	Chamorro I	4
ED 265	Culture & Education in Guam	3
CO 125	Introduction to Human Communication and Speech	3
EN 210	Introduction to Literature	3
HI 121	World Civilization (Pre-historic Time to 1500)	3
HI 122	World Civilization (1500 to Present Time)	3
HI 176	Guam History	3
HM 110	Introduction to Community Services	3
HM 201	Social Welfare & Development	3
HU 120	Pacific Cultures	3
HU 220	Guam Cultures & Legends	3
JA 110	Japanese I	4
KE 110	Korean I	4
PI 101	Introduction to Philosophy	3
TH 101	Introduction to the Theater	3
VC 101	Introduction to Visual Communications	3

*Any foreign language, humanities, or fine arts course will be considered for the completion of this category

Natural & Physical Sciences (Choose one course and the corresponding lab from the following to meet the required 4 credits)**

Course #	Course Name	Credits
SI 101/101L	Introduction to Chemistry (3) & Introduction to Chemistry Laboratory (1)	4
SI 103/103L	Introduction to Marine Biology (3) & Introduction to Marine Biology Laboratory (1)	
SI 105/105L	Introduction to Physical Geology (3) & Introduction to Physical Geology Laboratory (1)	
SI 110/110L	Environmental Biology (3) & Environmental Biology Laboratory (1)	
SI 141	Applied Physics I	
SI 150/150L	Introduction to Microbiology (3) & Introduction to Microbiology Laboratory (1)	
SI131/131L	Human Anatomy & Physiology I (3) & Human Anatomy & Physiology I Laboratory (1)	
SI132/132L	Human Anatomy & Physiology II (3) & Human Anatomy & Physiology II Laboratory (1)	

**The exception to this would be SI141 which does not include a laboratory requirement

Scope 3: Preparation for and Acceptance of Responsible Participation in Civil Society

Social & Behavioral Sciences (Choose one course from the following to meet the required 3 credits)

Associate of Science in Accounting

Published on GUAM COMMUNITY COLLEGE (<https://guamcc.edu>)

Course #	Course Name	Credits
EC 110	Principles of Economics	3
PS140	American Government	3
PY 100	Personal Adjustment	3
PY 120	General Psychology	3
PY 125	Interpersonal Relations	3
SO 130	Introduction to Sociology	3
CJ 100	Introduction to Criminal Justice	3
WG 101	Introduction to Women and Gender Studies	3
*Any social and behavioral science course will be considered for the completion of this category		
Minimum General Education Requirements		19

2024-2025 College Catalog

SUGGESTED SEQUENCE OF COURSES

This suggested sequence of courses is based on the 2024-2025 College Catalog.

Year 1			Year 2		
Semester 1			Semester 2		
Course	Course Name	Credits	Course	Course Name	Credits
AC211	Accounting Principles I	4	AC212	Accounting Principles II	4
AC150	Federal Taxation I	3	AC110	Payroll Accounting	3
MA____	Mathematics Requirement	3		Humanities & Fine Arts	3
EN____	English Requirement	3-4		Social & Behavioral Sciences	3
CS151	Windows Applications	3		AC200+ Accounting Elective	3
Total		16-17	Total		16
Semester 3			Semester 4		
Course	Course Name	Credits	Course	Course Name	Credits
SI____	Natural & Physical Sciences Requirement	4	EN111	Intro to Financial Management	3
	AC200+ Accounting Elective	3	OA211	Business Communication	
EC110	Principles of Economics	3	AC210	Introduction to Financial Management	3
AC233	Accounting Using QuickBooks	3	OA220	Spreadsheet Systems	3
SM108	Introduction to Business	3	SM230	Business Law	3
	Total	16		Total	12
Program Total					60-61

Career Opportunities...

The Associate of Science in Accounting prepares students for employment in positions such as assistant bookkeeper, accounts receivable bookkeeper, accounts payable bookkeeper, payroll clerk, ledger clerk, and accounting clerk. This degree also allows them to transfer credits to a four-year institution.*

*Credit transfer is contingent upon the requirements of the receiving institution.

[Student Learning Outcomes](#)

Upon successful completion of the AS in Accounting program, students will be able to:

1. Describe the steps of the accounting cycle using a computer based program.
2. Perform necessary procedures at each step of the accounting cycle for various types of business.
3. Discuss skills needed to sustain careers in accounting.

You may also be interested in these related Programs...



[1]

[Associate of Science in Supervision & Management](#) [1]

The Supervision and Management program prepares students for entry-level positions and employment in the field of supervision and management. The program is designed for students who want to learn, update and augment existing knowledge and skills and/or acquire cutting-edge technical and managerial skills; it is also designed for current and future leaders, supervisors, and managers who desire the latest skills to be effective and productive in

their respective fields.

[+ More Info](#) [1]

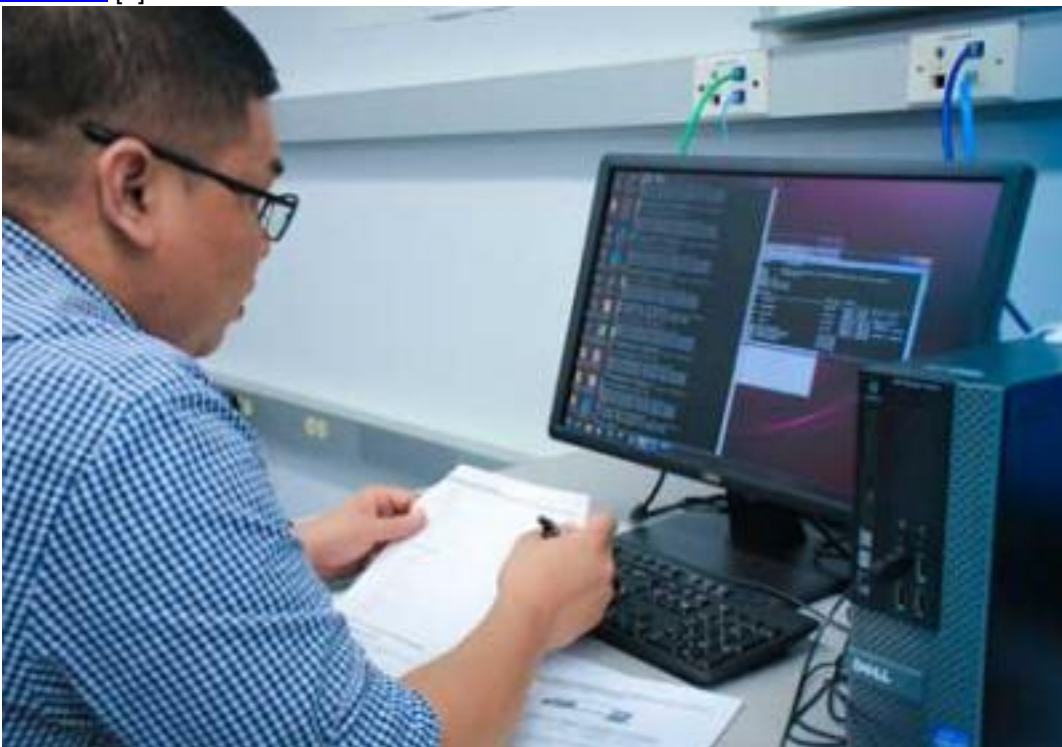


[2]

[Associate of Science in Office Technology](#) [2]

This program provides training in skills used within the business office such as business correspondences, Microsoft Office applications, office procedures, basic accounting, customer service, and business communications. Upon completion, students will be trained to perform as a future office manager. Related job titles include executive administrative assistant, clerk, customer service support, and executive secretary.

[+ More Info](#) [2]



[3]

[Associate of Science in Computer Science](#) [3]

The Associate of Science in Computer Science program will provide opportunities for students to work as programmers who write instructions and translate them into a machine-readable language, as system analysts who design computer systems for processing information, computer operators who monitor and control computer systems and retrieve results, data entry personnel who enter information and instructions into the computers, etc. The Associate of Science in Computer Science UOG Track will provide the foundational knowledge and hands-on skills to prepare students to further their education at the University of Guam with a goal of earning a Bachelor of Science in Computer Science. Students will learn to design computer systems for processing information; work as programmers who write instructions and translate them into a machine readable language, computer operators who monitor and control computer systems and retrieve results, and data entry personnel who enter information and instructions into the computer.

[+ More Info](#) [3]