



CERRITOS COLLEGE
Articulation Agreement

Cerritos College Course: Accounting 100, Introduction to Accounting Cerritos College 11110 Alondra Blvd. Norwalk, CA 90650	Warren High School Course: Accounting 1 Warren High School 8141 De Palma Ave. Downey, CA 90241
General Course Description: This course provides students a better understanding of the importance of how money flows into and out of business. Students learn to apply the internationally recognized Generally Accepted Accounting Principles (GAAP) while preparing financial statements, payroll records and tax forms.	
College Prerequisite(s): None	HS/ROCP Prerequisite(s): None
Advisories/Recommendations: None	
Course Content: <ul style="list-style-type: none">• Accounting and financial concepts• Accounting principles and procedures affecting various businesses• Checking account• Automated accounting systems• Payroll records• Uncollectible accounts• Accrued revenue and expenses• Accounting for plant assets and depreciation• Selecting accounting control systems	
Competencies and Skill Requirements. At the conclusion of this course, the student should be able to: <ul style="list-style-type: none">• Analyze, apply, interpret and communicate accounting and financial concepts and principles.• Prepare, maintain and interpret accounting records.• Understand the accounting concepts and practices related to a checking account.• Understand the accounting concepts and practices related to starting an automated accounting system• Understand the accounting concepts and practices for a merchandising business• Understand the accounting concepts and practices related to payroll records.• Understand the accounting concepts and practices related to uncollectible accounts• Understand the accounting concepts and practices related to accrued revenue and expenses• Understand the accounting concepts and practices related to accounting for plant assets and depreciation.• Understand the accounting concepts and practices for selecting accounting control systems.	

Measurement Methods:

- Exams
- Quizzes
- Class assignments
- Class participation

Textbooks or Other Support Materials:

- “Century 21 Accounting” by K. Ross, C. Gilbertson, M. Lehman and R. Hanson, 8th Edition.
- Century 21 working papers and study guides student activity book
- Calculators (recommended)

Procedures for Course Articulation:

Cerritos College credit for the articulated courses listed above may be received when the following criteria is met:

1. The student has completed the articulated course listed above with a “B” grade or higher in Warren High School’s *Accounting 1* class.
2. The student takes the credit by exam given by Cerritos College’s Accounting Department and passes the exam.
3. The student must enroll at Cerritos College within two (2) years from the semester date in which the course was completed.
4. The student will present verification of successful completion of the articulated course by presenting a *Cerritos College Articulation Card* to a Cerritos College Counselor. The *Cerritos College Articulation Card* should be completed and signed by the student’s high school counselor or teacher.
5. No more than 12 units of credit may be accepted for credit by examination.

This Agreement will be reviewed annually and will remain in effect until cancelled by either party giving 30 days written notice.

High School/ROP District Signatures**Cerritos College Signatures**

 Faculty/Department Chair

Date

 Instructor/Division Chair

Date

 Principal

Date

 Dean of Instruction

Date

 Superintendent/Curriculum Coordinator

Date

 Vice President

Date