



# Program Planning Guide

## Accounting and Finance, Diploma (D25800)

**Program Length:** 3 semesters

**Program Sites:** Lee Main Campus - Day program with some evening courses available; Distance

**Career Pathway Options:** Associate in Applied Science Degree in Accounting and Finance; Diploma in Accounting and Finance

Suggested Course Schedule		Class	Lab	Work	Credits	Notes:
<b>1st Semester (fall)</b>						
ACA 122	College Transfer Success	0	2	0	1	
ACC 120	Prin of Financial Accounting	3	2	0	4	
ACC 129	Individual Income Taxes	2	2	0	3	
BUS 110	Intro to Business	3	0	0	3	
BUS 125	Personal Finance	3	0	0	3	
ENG 111	Writing and Inquiry	3	0	0	3	
<b>Total Semester Hours</b>		14	6	0	17	
<b>2nd Semester (spring)</b>						
ACC 121	Prin of Managerial Accounting	3	2	0	4	
ACC 122	Prin of Financial Acct II	3	0	0	3	
BUS 115	Business Law I	3	0	0	3	
Accounting, select one:						
ACC 140	Payroll Accounting	1	3	0	2	
ACC 150	Accounting Software Appl	1	3	0	2	
Economics: select one:						
ECO 151	Survey of Economics					
ECO 251	Prin of Microeconomics					
ECO 252	Prin of Macroeconomics					
<b>Total Semester Hours</b>		12	2	0	13	



<b>3rd Semester (summer)</b>						
CIS 110	Introduction to Computers	2	2	0	3	
Mathematics, select one:		2	2	0	3	
MAT 110	Math Measurement & Literacy					
MAT 143	Quantitative Literacy					
<b>Total Semester Hours</b>		4	4	0	6	
<b>Total Semester Hours Credit Required for Graduation: 38</b>						



## Course Descriptions

### **ACA 122 College Transfer Success**

This course provides information and strategies necessary to develop clear academic and professional goals beyond the community college experience. Topics include the CAA, college policies and culture, career exploration, gathering information on senior institutions, strategic planning, critical thinking, and communications skills for a successful academic transition. Upon completion, students should be able to develop an academic plan to transition successfully to senior institutions. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

### **ACC 120 Prin of Financial Accounting**

This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

### **ACC 121 Prin of Managerial Accounting**

*Prerequisite: ACC 120*

This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

### **ACC 122 Prin of Financial Acct II**

*Prerequisite: Take ACC 120*

This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

### **ACC 129 Individual Income Taxes**

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual income tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

### **ACC 140 Payroll Accounting**

*Prerequisite: Take one: ACC 115 or ACC 120*

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

### **ACC 150 Accounting Software Application**

*Prerequisite: Take one: ACC 115 or ACC 120*

This course introduces microcomputer applications related to accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to accurately solve accounting problems.

### **BUS 110 Intro to Business**

This course provides a survey of the business world. Topics include the basic principles and practices of contemporary business. Upon completion, students should be able to demonstrate an understanding of business concepts as a foundation for studying other business subjects. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

### **BUS 115 Business Law I**

This course introduces the student to the legal and ethical framework of business. Contracts, negotiable instruments, the law of sales, torts, crimes, constitutional law, the Uniform Commercial Code, and the court systems are examined. Upon completion the student



should be able to identify legal and ethical issues that arise in business decisions and the laws that apply to them. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

**BUS 125      Personal Finance**

This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.

**CIS 110      Introduction to Computers**

This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. Upon completion, students should be able to demonstrate an understanding of the role and function of computers and use the computer to solve problems. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

**ECO 151      Survey of Economics**

This course, for those who have not received credit for ECO 251 or 252, introduces basic concepts of micro- and macroeconomics. Topics include supply and demand, optimizing economic behavior, prices and wages, money, interest rates, banking system, unemployment, inflation, taxes, government spending, and international trade. Upon completion, students should be able to explain alternative solutions for economic problems faced by private and government sectors. This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

**ECO 251      Prin of Microeconomics**

This course introduces economic analysis of individual, business, and industry in the market economy. Topics include the price mechanism, supply and demand, optimizing economic behavior, costs and revenue, market structures, factor markets, income distribution, market failure, and government intervention. Upon completion, students should be able to identify and evaluate consumer and business alternatives in order to efficiently achieve economic objectives. This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

**ECO 252      Prin of Macroeconomics**

This course introduces economic analysis of aggregate employment, income, and prices. Topics include major schools of economic thought; aggregate supply and demand; economic measures, fluctuations, and growth; money and banking; stabilization techniques; and international trade. Upon completion, students should be able to evaluate national economic components, conditions, and alternatives for achieving socioeconomic goals. This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

**ENG 111      Writing and Inquiry**

*Prerequisite: Take one set: Set 1: DRE 097; Set 2: ENG 002; Set 3: BSP 4002*

*Corequisite: Take ENG 011*

This course is designed to develop the ability to produce clear writing in a variety of genres and formats using a recursive process. Emphasis includes inquiry, analysis, effective use of rhetorical strategies, thesis development, audience awareness, and revision. Upon completion, students should be able to produce unified, coherent, well-developed essays using standard written English. This course has been approved for transfer under the CAA/ICAA as a general education course in English Composition.

**MAT 110      Math Measurement & Literacy**

*Prerequisite: Take one set: Set 1: DMA 010 DMA 020, DMA 030; Set 2: DMA 025; Set 3: MAT 003; Set 4: BSP 4003*

*Corequisite: Take MAT 010*

This course provides an activity-based approach that develops measurement skills and mathematical literacy using technology to solve problems for non-math intensive programs. Topics include unit conversions and estimation within a variety of measurement systems; ratio and proportion; basic geometric concepts; financial literacy; and statistics including measures of central tendency, dispersion, and charting of data. Upon completion, students should be able to demonstrate the use of mathematics and technology to solve practical problems, and to analyze and communicate results.

**MAT 143      Quantitative Literacy**

*Prerequisite:* Take one set: Set 1: DMA 010, DMA 020, DMA 030, and DRE 098; Set 2: DMA 010, DMA 020, DMA 030, and ENG 002; Set 3: DMA 010, DMA 020, DMA 030, and BSP 4002; Set 4: DMA 025 and DRE 092; Set 5: DMA 025 and ENG 002; Set 6: DMA 025 and BSP 4002; Set 7: MAT 003 and DRE 08; Set 8: MAT 003 and ENG 002; Set 9: MAT 003 and BSP 4002; Set 10: BSP 4003 and DRE 098; Set 11: BSP 4003 and ENG 002; Set 12: BSP 4003 and BSP 4002

*Corequisite:* Take MAT 043

This course is designed to engage students in complex and realistic situations involving the mathematical phenomena of quantity, change and relationship, and uncertainty through project- and activity-based assessment. Emphasis is placed on authentic contexts which will introduce the concepts of numeracy, proportional reasoning, dimensional analysis, rates of growth, personal finance, consumer statistics, practical probabilities, and mathematics for citizenship. Upon completion, students should be able to utilize quantitative information as consumers and to make personal, professional, and civic decisions by decoding, interpreting, using, and communicating quantitative information found in modern media and encountered in everyday life. This course has been approved for transfer under the CAA/ICAA as a general education course in Mathematics (Quantitative).