



## Accounting Credential: Associate in Applied Science Degree in Accounting A25100

The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of Communication, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Program Length: 4 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting

Program Sites: Lee Campus - Day Program, Selected Evening and Distance Courses

### Course Requirements for Accounting Degree

A. General Education Courses (16 SHC)		C-L-SHC
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
ENG 114	Professional Research and Reporting	3-0-3
	Humanities/Fine Arts Elective	3-0-3
*MAT140	Survey of Mathematics	3-0-3
	Social/Behavioral Science Elective	3-0-3

### B. Required Major Core Courses (23/24 SHC)

ACC 120	Principles of Financial Accounting	3-2-4
ACC 121	Principles of Managerial Accounting	3-2-4
ACC 129	Individual Income Taxes	2-2-3
ACC 220	Intermediate Accounting I	3-2-4
BUS 115	Business Law I	3-0-3
**CIS 110	Introduction to Computers	2-2-3

### Select One (3 SHC)

ECO 151	Survey of Economics	3-0-3
ECO 251	Principles of Microeconomics	3-0-3
ECO 252	Principles of Macroeconomics	3-0-3

\* Students may substitute MAT 115 (nontransferable)

\*\*Students may substitute CIS 111 (nontransferable)

### C. Other Major Hours Required for Graduation (28 SHC)

ACC 122	Principles of Financial Accounting II	3-0-3
ACC 130	Business Income Taxes	2-2-3
ACC 140	Payroll Accounting	1-2-2

ACC 150	Accounting Software Applications	1-2-2
ACC 221	Intermediate Accounting II	3-2-4
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
BUS 225	Business Finance	2-2-3

Accounting Capstone (Select 3 hours from the following courses)

ACC 268	Information Systems & Internal Controls	3-0-3
ACC 269	Auditing and Assurance Services	3-0-3

Major Elective Course Listing (Select a minimum of 2 SHC)

BUS 137	Principles of Management	3-0-3
BUS 153	Human Resource Management	3-0-3
BUS 260	Business Communication	3-0-3
BUS 280	REAL Small Business	4-0-4
COE 111	Co-op Work Experience I	0-10-1
CTS 130	Spreadsheet	2-2-3
DBA 110	Database Concepts	2-3-3
MKT 120	Principles of Marketing	3-0-3
MKT 223	Customer Service	3-0-3

Total Semester Hours Credit Required for Graduation: 67/68

### Semester Curriculum for Accounting Degree

1st Semester (Fall)		C-L-SHC
ACC 120	Principles of Financial Accounting	3-2-4
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
	Economics Requirement	3-0-3
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
	Major Elective	2
		15-4-19

### 2nd Semester (Spring)

ACC 121	Principles of Managerial Accounting	3-2-4
ACC 122	Principles of Financial Accounting II	3-0-3
ACC 140	Payroll Accounting	1-2-2
ENG 114	Professional Research and Reporting	3-0-3
*CIS 110	Introduction to Computers	2-2-3
**MAT 140	Survey of Mathematics	3-0-3
		15-6-17/18

*Students may exit with diploma.*

### 3rd Semester (Fall)

ACC 129	Individual Income Taxes	2-2-3
ACC 220	Intermediate Accounting I	3-2-4
BUS 115	Business Law I	3-0-3
BUS 225	Business Finance	2-2-3
	Social/Behavioral Science Elective	3-0-3
		13-6-16

### 4th Semester (Spring)

ACC 130	Business Income Taxes	2-2-3
ACC 150	Accounting Software Applications	1-2-2
ACC 221	Intermediate Accounting II	3-2-4
	Accounting Capstone	3-0-3
	Humanities Elective	3-0-3
		12-6-15

Total Semester Hours Credit: 67/68

\*Students may substitute CIS 111 (nontransferable)

\*\*Students may substitute MAT 115 (nontransferable)

## COURSE DESCRIPTIONS

### **ACC 120 Prin. of Financial Acct** 3-2-4

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 to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

### **ACC 121 Prin. of Managerial Acct** 3-2-4 *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 to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

### **ACC 122 Prin. of Financial Acct II** 3-0-3 *Prerequisite: 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** 2-2-3

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 tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

### **ACC 130 Business Income Taxes** 2-2-3 *Prerequisite: ACC 120*

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

### **ACC 140 Payroll Accounting** 1-2-2 *Prerequisites: 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 Applications** 1-2-2 *Prerequisites: ACC 115 or ACC 120*

This course introduces microcomputer applications related to the 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 solve accounting problems.

### **ACC 220 Intermediate Accounting I** 3-2-4 *Prerequisites: ACC 120 and ACC 122*

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and an extensive analysis of financial statements. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

### **ACC 221 Intermediate Accounting II** 3-2-4 *Prerequisites: ACC 220*

This course is a continuation of ACC 220. Emphasis is placed on special problems which may include leases, bonds, investments, ratio analyses, present value applications, accounting changes, and corrections. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

### **ACC 268 Information Systems & Internal Controls** 3-0-3 *Prerequisites: ACC 121*

This course covers the design and operation of accounting information systems, with emphasis placed upon transaction cycles and the necessary controls for reliable data. Topics include accounting procedures; authorizing, documentation, and monitoring; flowcharting, data flow diagrams, and scheduling; and some auditing concepts. Upon completion, students should be able to demonstrate an analytical problem-solving ability and to communicate effectively their analysis in written or oral presentations.

### **ACC 269 Audit and Assurance Services** 3-0-3 *Prerequisite: ACC 220*

This course introduces selected topics pertaining to the objectives, theory and practices in engagements providing auditing and other assurance services. Topics will include planning, conducting and reporting, with emphasis on the related professional ethics and standards. Upon completion, students should be able to demonstrate an understanding of the types of professional services, the related professional standards, and engagement methodology.

### **BUS 110 Introduction to Business** 3-0-3

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 to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.*

**BUS 115 Business Law I** 3-0-3

This course introduces the ethics and legal framework of business. Emphasis is placed on contracts, negotiable instruments, Uniform Commercial Code, and the working of the court systems. Upon completion, students should be able to apply ethical issues and laws covered to selected business decision-making situations. *This course has been approved to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.*

**BUS 125 Personal Finance** 3-0-3

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.

**BUS 137 Principles of Management** 3-0-3

This course is designed to be an overview of the major functions of management. Emphasis is placed on planning, organizing, controlling, directing, and communicating. Upon completion, students should be able to work as contributing members of a team utilizing these functions of management.

**BUS 153 Human Resource Management** 3-0-3

This course introduces the functions of personnel/human resource management within an organization. Topics include equal opportunity and the legal environment, recruitment and selection, performance appraisal, employee development, compensation planning, and employee relations. Upon completion, students should be able to anticipate and resolve human resource concerns. *This course is also available through the Virtual Learning Community (VLC).*

**BUS 225 Business Finance** 2-2-3

*Prerequisites: ACC 120*

This course provides an overview of business financial management. Emphasis is placed on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing. Upon completion, students should be able to interpret and apply the principles of financial management.

**BUS 260 Business Communication** 3-0-3

*Prerequisites: ENG 111*

This course is designed to develop skills in writing business communications. Emphasis is placed on business reports, correspondence, and professional presentations. Upon completion, students should be able to communicate effectively in the work place. *This course is also available through the Virtual Learning Community (VLC).*

**BUS 280 REAL Small Business** 4-0-4

This course introduces hands-on techniques and procedures for planning and opening a small business, including the personal qualities needed for entrepreneurship. Emphasis is placed on market research, finance, time management, and day-to-day activities of owning/operating a small business. Upon completion, students should be able to write and implement a viable business plan and seek funding.

**CIS 110 Introduction to Computers** 2-2-3

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 to satisfy the Comprehensive Articulation Agreement general education core requirement in natural science/mathematics (Quantitative Option).*

**CIS 111 Basic PC Literacy** 1-2-2

This course provides an overview of computer concepts. Emphasis is placed on the use of personal computers and software applications for personal and fundamental workplace use. Upon completion, students should be able to demonstrate basic personal computer skills. *This course is also available through the Virtual Learning Community (VLC).*

**COE 111 Co-op Work Experience I** 0-10-1

*Prerequisite: Approval of Instructor or Department Chairperson*

This course provides work experience with a college-approved employer in an area related to the student's program of study. Emphasis is placed on integrating classroom learning with related work experience. Upon completion, students should be able to evaluate career selection, demonstrate employability skills, and satisfactorily perform work-related competencies.

**CTS 130 Spreadsheet** 2-2-3

*Prerequisites: CIS 110 or CIS 111 or OST 137*

This course introduces basic spreadsheet design and development. Topics include writing formulas, using functions, enhancing spreadsheets, creating charts, and printing. Upon completion, students should be able to design and print basic spreadsheets and charts.

**DBA 110 Database Concepts** 2-3-3

This course introduces database design and creation using a DBMS product. Emphasis is placed on data dictionaries, normalization, data integrity, data modeling, and creation of simple tables, queries, reports, and forms. Upon completion, students should be able to design and implement normalized database structures by creating simple database tables, queries, reports, and forms.

**ECO 151 Survey of Economics** 3-0-3

This course 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 to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ECO 251 Prin. of Microeconomics** 3-0-3

This course introduces economic analysis of individual, business, and industry choices 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 to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ECO 252 Prin. of Macroeconomics** 3-0-3

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 to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ENG 111 Expository Writing** 3-0-3

*Prerequisites: RED 090 and ENG 090 or appropriate placement test scores*

*Corequisites: ENG 111A*

This course is the required first course in a series of two designed to develop the ability to produce clear expository prose. Emphasis is placed on the writing process including audience analysis, topic selection, thesis support and development, editing, and revision. Upon completion, students should be able to produce unified, coherent, well-developed essays using standard written English. This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in English composition.

**ENG 111A Expository Writing Lab** 0-2-1

*Prerequisites: RED 090 and ENG 090 or appropriate placement test scores*

*Corequisites: ENG 111*

This writing laboratory is designed to apply the skills introduced in ENG 111. Emphasis is placed on the editing and revision components of the writing process. Upon completion, students should be able to apply those skills in the production of final drafts in ENG 111. The computer is used as a writing and design tool for this course.

**ENG 114 Prof. Research and Reporting** 3-0-3

*Prerequisites: ENG 111*

This course, the second in a series of two, is designed to teach professional communication skills. Emphasis is placed on research, listening, critical reading and thinking, analysis, interpretation, and design used in oral and written presentations. Upon completion, students should be able to work individually and collaboratively to produce well-designed business and professional written and oral presentations. The computer is used as a writing and design tool for this course. This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in English composition.

**MAT 115 Mathematical Models** 3-0-3

*Prerequisites: MAT 070, MAT 080, MAT 090, MAT 095, MAT 120, MAT 121, MAT 161, MAT 171, or MAT 175*

This course develops the ability to utilize mathematical skills and technology to solve problems at a level found in non-mathematics-intensive programs. Topics include applications to percent, ratio and proportion, formulas, statistics, function notation, linear functions, probability, sampling techniques, scatter plots, and modeling. Upon completion, students should be able to solve practical problems, reason and communicate with mathematics, and work confidently, collaboratively, and independently. *This course is also available through the Virtual Learning Community (VLC).*

**MAT 140 Survey of Mathematics** 3-0-3

*Prerequisites: MAT 070, MAT 080, MAT 120, MAT 121, MAT 161, MAT 171, or MAT 175 or appropriate placement test scores*

This course provides an introduction in a non-technical setting to selected topics in mathematics. Topics may include, but are not limited to, sets, logic, probability, statistics, matrices, mathematical systems, geometry, topology, mathematics of finance, and modeling. Upon completion, students should be able to understand a variety of mathematical applications, think logically, and be able to work collaboratively and independently. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in natural sciences/mathematics.*

**MKT 120 Principles of Marketing** 3-0-3

This course introduces principles and problems of marketing goods and services. Topics include promotion, placement, and pricing strategies for products. Upon completion, students should be able to apply marketing principles in organizational decision making.

**MKT 223 Customer Service** 3-0-3

This course stresses the importance of customer relations in the business world. Emphasis is placed on learning how to respond to complex customer requirements and to efficiently handle stressful situations. Upon completion, students should be able to demonstrate the ability to handle customer relations. *This course is also available through the Virtual Learning Community (VLC).*