

**Central Carolina Community College  
Program Planning Guide**

**Accounting  
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 coursework 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 County Campus - Day Program, Selected Evening; Distance Education

Suggested Course Schedule:	HOURS			Grade	Semester	Notes
	Class	Lab	Credit			
<b>1st Semester (Fall)</b>						
ACC 120	Principles of Financial Accounting	3	2	4		
BUS 110	Introduction to Business	3	0	3		
BUS 125	Personal Finance	3	0	3		
ENG 111	Expository Writing	3	0	3		
ENG 111A	Expository Writing Lab	0	2	1		
See below*	Major Elective	3	0	3		
See below*	Economics Elective	3	0	3		
		18	4	20		
<b>2nd Semester (Spring)</b>						
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		
CIS 110 <sup>(1)</sup>	Introduction to Computers	2	2	3		
MAT 140 <sup>(2)</sup>	Survey of Mathematics	3	0	3		
		13	8	17		
<b>Student may exit with diploma</b>						
<b>3rd Semester (Fall)</b>						
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		
<b>4th Semester (Spring)</b>						
ACC 130	Business Income Taxes	2	2	3		
ACC 221	Intermediate Accounting II	3	2	4		
ACC 227	Practices in Accounting	3	0	3		
ENG 114	Professional Research & Reporting	3	0	3		
	Humanities Elective	3	0	3		
		14	4	16		

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\*Major Elective Course Listing (select minimum 3 SHC)

BUS 137	Principles of Management	3	0	3
BUS 153	Human Resource Management	3	0	3
BUS 280	REAL Small Business	4	0	4
CHI 111	Elementary Chinese I	3	0	3
MKT 120	Principles of Marketing	3	0	3
MKT 123	Fundamentals of Selling	3	0	3
MKT 223	Customer Service	3	0	3
SPA 111	Elementary Spanish I	3	0	3

\*Economics Elective (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

Total Semester Hours Credit: 68/69

<sup>(1)</sup> Students may substitute CIS 111 (nontransferable)

<sup>(2)</sup> Students may substitute MAT 115 (nontransferable)

### Accounting Course Descriptions

#### **ACC 120 Principles of Financial Accounting 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 for transfer under the CAA and ICAA a premajor and/or elective course requirement.

#### **ACC 121 Principles of Managerial Accounting 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 for transfer under the CAA and ICAA a premajor and/or elective course requirement.

#### **ACC 122 Principles of Financial Accounting 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**

*Local 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**

*Prerequisite: 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 Acct Software Appl 1-2-2**

*Prerequisite: 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.

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**ACC 220 Intermediate Accounting I 3-2-4**

*Local 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 balance sheet components. 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**

*Prerequisite: 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 227 Practices in Accounting 3-0-3**

*Prerequisite: ACC 220*

This course provides an advanced in-depth study of selected topics in accounting using case studies and individual and group problem solving. Topics include cash flow, financial statement analysis, individual and group problem solving, practical approaches to dealing with clients, ethics, and critical thinking. Upon completion, students should be able to demonstrate competent analytical skills and effective communication of their analysis in written and/or oral presentations.

**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 for transfer under the CAA and ICAA as a premajor and/or elective course requirement. This course is also available through the Virtual Learning Community (VLC).

**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 for transfer under the CAA and ICAA 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. This course has been approved for transfer under the CAA and ICAA as a premajor and/or elective course requirement.

**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.

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

*Prerequisite: 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 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.

**CHI 111 Elementary Chinese I 3-0-3**

This course introduces the fundamental elements of the Chinese language within a cultural context. Emphasis is placed on the development of basic listening, speaking, reading, and writing skills. Upon completion, students should be able to comprehend and respond with grammatical accuracy to spoken and written Chinese and demonstrate cultural awareness. This course has been approved for transfer under the CAA and ICAA as a general education course in Humanities/Fine Arts.

**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 for transfer under the CAA and ICAA as a premajor and/or elective course requirement.

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**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 for transfer under the CAA and ICAA as a general education course 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 for transfer under the CAA and ICAA as a general education course 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 for transfer under the CAA and ICAA as a general education course in Social/Behavioral Sciences.

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

*Prereq: Take one set: RED 090 and ENG 090, ENG 095, or appropriate placement test scores. Coreq: 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 for transfer under the CAA and ICAA as a general education course in English Composition.

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

*Prereq: Take one set: RED 090 and ENG 090, ENG 095, or appropriate placement test scores. Coreq: 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 Professional Research and Reporting 3-0-3**

*Prerequisite: 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 for transfer under the CAA and ICAA as a general education course in English Composition.

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

*Prereq: Take one set: MAT 060 and MAT 070, MAT 060 and MAT 080, MAT 060 and MAT 090, MAT 095, MAT 120, MAT 121, MAT 161, MAT 171, 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. Under the CAA and ICAA, this course satisfies the general education Mathematics requirement for the AA and AFA degrees. It does not satisfy the general education Mathematics requirement for the AS degree.

**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 123 Fundamentals of Selling 3-0-3**

This course is designed to emphasize the necessity of selling skills in a modern business environment. Emphasis is placed on sales techniques involved in various types of selling situations. Upon completion, students should be able to demonstrate an understanding of the techniques covered.

**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.

**SPA 111 Elementary Spanish I 3-0-3**

This course introduces the fundamental elements of the Spanish language within a cultural context. Emphasis is placed on the development of basic listening, speaking, reading, and writing skills. Upon completion, students should be able to comprehend and respond with grammatical accuracy to spoken and written Spanish and demonstrate cultural awareness. This course has been approved for transfer under the CAA and ICAA as a general

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education course in Humanities/Fine Arts.