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Accounting Credential: Associate in Applied Science Degree in Accounting A2510000

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” and technology, 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 communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including CPA 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, Distance Program
Selected Evening Courses

Course Requirements for Accounting Degree

A. <u>General Education Courses</u> (16 SHC)		C-L-SHC
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
ENG 114	Prof. Research and Reporting	3-0-3
**HUM 115	Critical Thinking	3-0-3
*MAT 140	Survey of Mathematics	3-0-3
PSY 150	General Psychology	3-0-3

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

ACC 120	Prin. of Financial Acct.	3-2-4
ACC 121	Prin. of Managerial Acct.	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	Intro. to Computers	2-2-3
***ECO 151	Survey of Economics	3-0-3

C. Other Major Hours Required for Graduation (31 SHC)

ACC 122	Prin. of Financial Acct. II	3-0-3
ACC 130	Business Income Tax	2-2-3
ACC 140	Payroll Accounting	1-2-2
ACC 150	Acct. Software Applications	1-2-2
ACC 226	Adv. Managerial Accounting	3-0-3
ACC 269	Auditing	3-0-3
BUS 110	Intro. to Business	3-0-3

BUS 121	Business Mathematics	2-2-3
BUS 137	Principles of Management	3-0-3
BUS 225	Business Finance	2-2-3
	Major Electives	2

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

ACC 149	Intro. to Acct. Spreadsheets	1-2-2
ACC 180	Practices in Bookkeeping	3-0-3
BUS 147	Business Insurance	3-0-3
BUS 280	REAL/Small Business	4-0-4
CIS 152	Database Concepts & Applications	2-2-3
CIS 165	Desktop Publishing I	2-2-3
CIS 172	Intro to the Internet	2-3-3
COE 111	Co-op Work Experience I	0-10-1
MKT 120	Principles of Marketing	3-0-3
OST 131	Keyboarding	1-2-2

Total Semester Hours Credit Required for Graduation: 69/70

Semester Curriculum for Accounting Degree

1st Semester (Fall)

ACC 120	Prin. of Financial Acct.	3-2-4
BUS 110	Introduction to Business	3-0-3
BUS 121	Business Mathematics	2-2-3
***ECO 151	Survey of Economics	3-0-3
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
OST 131	Keyboarding (Elective)	<u>1-2-2</u>
		5-8-19

2nd Semester (Spring)

ACC 121	Principles of Managerial Acct.	3-2-4
ACC 122	Principles of Financial Acct. II	3-0-3
ACC 140	Payroll Accounting	1-2-2
BUS 137	Principles of Management	3-0-3
****CIS 110	Introduction to Computers	2-2-3
*MAT 140	Survey of Mathematics	<u>3-0-3</u>
		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
PSY 150	General Psychology	<u>3-0-3</u>
		13-6-16

4th Semester (Spring)

ACC 130	Business Income Tax	2-2-3
ACC 150	Acct. Software Applications	1-2-2
ACC 226	Adv. Managerial Acct.	3-0-3
ACC 269	Auditing	3-0-3
ENG 114	Prof. Research & Reporting	3-0-3
**HUM 115	Critical Thinking	<u>3-0-3</u>
		15-4-17

Total Semester Hours Credit: 69/70

*Students may substitute MAT 115 (nontransferable)

**Students may substitute any approved Humanities Elective.

*** Students may substitute ECO 251 or ECO 252

**** Students may substitute CIS 111 (non transferable)

ACC 120 Prin. of Financial Accounting	3-2-4	ACC 220 Intermediate Accounting I	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. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.</i>		<i>Prerequisites: ACC 121</i> 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 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 121 Prin. of Managerial Acct.	3-2-4	ACC 226 Advanced Managerial Acct.	3-0-3
<i>Prerequisite: ACC 120</i> This course is a continuation of accounting principles. 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. <i>This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.</i>		<i>Prerequisite: ACC 121</i> This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is placed on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management.	
ACC 122 Prin. of Financial Acct. II	3-0-3	ACC 269 Auditing & Assurance Services	3-0-3
<i>Prerequisite: ACC 120</i> 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.		<i>Prerequisite: ACC 220</i> This course introduces selected topics pertaining to the objectives, theory and practices in engagements providing auditing and other assurance services. Coverage 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.	
ACC 129 Individual Income Taxes	2-2-3	BUS 110 Introduction to Business	3-0-3
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 to tax law, and complete various individual tax forms.		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. <i>This course has been approved to satisfy the comprehensive articulation agreement pre-major and/or elective course requirement.</i>	
ACC 130 Business Income Taxes	2-2-3	BUS 115 Business Law I	3-0-3
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.		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. <i>This course has been approved to satisfy the comprehensive articulation agreement pre-major and/or elective course requirement.</i>	
ACC 140 Payroll Accounting	1-2-2	BUS 121 Business Math	2-2-3
<i>Prerequisites: ACC 115 or ACC 120</i> 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.		This course covers fundamental mathematical operations and their application to business problems. Topics include payroll, pricing, interest and discount, commission, taxes, and other pertinent uses of mathematics in the field of business. Upon completion, students should be able to apply mathematical concepts to business.	
ACC 150 Accounting Software Apps	1-2-2	BUS 137 Principles of Management	2-2-3
<i>Prerequisites: ACC 115 or ACC 120</i> This course introduces computer 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.		<i>Prerequisites: ACC 120</i> 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 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.

CIS 110 Intro to Computers 2-2-3

This course provides an introduction to computers and computing. Topics include the impact of computers on society, ethical issues, and hardware/software applications, including spreadsheets, databases, word processors, graphics, the Internet, and operating systems. 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 sciences/mathematics.*

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.*

ENG 111 Expository Writing 3-0-3

Prerequisites: 80 CPT reading score and 86 CPT writing score, or 18 ACT score, or 450 verbal SAT score, or satisfactory completion of developmental requirements.

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: 80 CPT reading and 86 CPT writing score, or 18 ACT score, or 450 verbal SAT score, or satisfactory completion of developmental requirements.

Co-requisites: 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 & 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.*

HUM 115 Critical Thinking 3-0-3

Prerequisites: ENG 101 or ENG 111

This course introduces the use of critical thinking skills in the context of human conflict. Emphasis is placed on evaluating information, problem solving, approaching cross-cultural perspectives, and resolving controversies and dilemmas. Upon completion, students should be able to demonstrate orally and in writing the use of critical thinking skills in the analysis of appropriate texts. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective requirement.*

MAT 140 Survey of Mathematics 3-0-3

Prerequisites: CPT arithmetic score of 57 and algebra score of 38, or ACT score of 18, or SAT mathematics score of 450, or successful completion of developmental requirements

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.*

PSY 150 General Psychology 3-0-3

This course provides an overview of the scientific study of human behavior. Topics include history, methodology, biopsychology, sensation, perception, learning, motivation, cognition, abnormal behavior, personality theory, social psychology, and other relevant topics. Upon completion, students should be able to demonstrate a basic knowledge of the science of psychology. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*