



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

36/37 SHC Required for Diploma Option

**Accounting**  
**Credential: Diploma in Accounting**  
**D2510000**

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 and process and communicate essential information about financial operations.

In addition to course work in accounting principles, theories and practices, 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 government agencies. With work experience and additional education, an individual may advance in the accounting profession.

**Career Pathway Options:** Associate in Applied Science Degree in Accounting

**Program Length:** 2 semesters

**Program Sites:**

Lee Campus - Day & Evening Programs, Distance Program

**Course Requirements for Accounting Diploma**

General Education (7 SHC)

ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
*MAT 140	Survey of Mathematics	3-0-3

**B. Required Major Core Courses (13/14 SHC)**

ACC 120	Principles of Financial Acct	3-2-4
ACC 121	Principles of Managerial Accounting	3-2-4
BUS 137	Principles of Management	3-0-3
**CIS 110	Introduction to Computers	2-2-3
***ECO 151	Survey of Economics	3-0-3

**C. Other Major Hours Required for Graduation (15 SHC)**

ACC 122	Princ. of Financial Acct. II	3-0-3
ACC 140	Payroll Accounting	1-2-2
BUS 110	Introduction to Business	3-0-3
BUS 121	Business Mathematics	2-2-3
	Major Elective	2

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

ACC 149	Intro to Acctng. Spreadsheets	1-2-2
ACC 180	Practices in Bookkeeping	3-0-3
BUS 147	Business Insurance	3-0-3

**Semester Sequence for Accounting Diploma**

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>
		15-8-19

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>

Total Semester Hours Credit 36/37

\*Students may substitute MAT 115 (nontransferable).

\*\* Students may substitute CIS 111 (2SHC) (nontransferable).

\*\*\* Students may select ECO 251 or ECO 252

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

**ACC 121 Principles of Managerial Accounting 3-2-4**

*Prerequisite: ACC 120*

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. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major 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 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.

**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 pre-major and/or elective course requirement.*

**BUS 121 Business Math** 2-2-3

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.

**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.

**CIS 110 Introduction 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.*

*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.*

**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.*