

Program Planning Guide

Accounting, Associate in Applied Science Degree (A25100)

Program Length: 5 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting

Program Site/s: Lee Main Campus - Day Program, Selected Evening; Distance Education

Suggested Course Schedule:		Hours				Notes:
		Class	Lab	Clinical	Credit	
1st Semester (Fall)						
ACC 120	Principles of Financial Accounting	3	2	0	4	
ACC 129	Individual Income Taxes	2	2	0	3	
BUS 110	Introduction to Business	3	0	0	3	
BUS 125	Personal Finance	3	0	0	3	
ENG 111	Writing & Inquiry	3	0	0	3	
	Student Success Course	1	0	0	1	
		15	4	0	17	
2nd Semester (Spring)						
ACC 121	Principles of Managerial Accounting	3	2	0	4	
ACC 122	Principles of Financial Accounting II	3	0	0	3	
BUS 115	Business Law I	3	0	0	3	
ECO	Economics Elective*	3	0	0	3	
	Major Elective**	3	0	0	3	
		15	2	0	16	
3rd Semester (Summer)						
CIS 110	Introduction to Computers	2	2	0	3	
MAT 110/143	Mathematics requirement ¹	2	2	0	3	
<i>Student may exit with diploma</i>		4	4	0	6	
4th Semester (Fall)						
ACC 140	Payroll Accounting	1	2	0	2	
ACC 150	Accounting Software Applications	1	2	0	2	
ACC 220	Intermediate Accounting I	3	2	0	4	
BUS 225	Business Finance	2	2	0	3	
	Social/Behavioral Science Elective	3	0	0	3	
		10	8	0	14	
5th Semester (Spring)						
ACC 130	Business Income Taxes	2	2	0	3	
ACC 221	Intermediate Accounting II	3	2	0	4	
ACC 227	Practices in Accounting	3	0	0	3	
ENG 114	Professional Research & Reporting	3	0	0	3	
	Humanities Elective	3	0	0	3	
		14	4	0	16	
*Economics Electives (Select one course)						
ECO 151	Survey of Economics	3	0	0	3	
ECO 251	Principles of Microeconomics	3	0	0	3	
ECO 252	Principles of Macroeconomics	3	0	0	3	
**Major Elective Course Listing (select 3 credit hours)						
BUS 137	Principles of Management	3	0	0	3	
BUS 153	Human Resource Management	3	0	0	3	
BUS 280	REAL Small Business	4	0	0	4	
CHI 111	Elementary Chinese I	3	0	0	3	
ECO 151	Survey of Economics	3	0	0	3	
ECO 251	Principles of Microeconomics	3	0	0	3	
ECO 252	Principles of Macroeconomics	3	0	0	3	
MKT 120	Principles of Marketing	3	0	0	3	
MKT 123	Fundamentals of Selling	3	0	0	3	
MKT 223	Customer Service	3	0	0	3	
SPA 111	Elementary Spanish I	3	0	0	3	

Total Semester Hour Credit Required: 69

Accounting, Associate in Applied Science Degree (A25100)

Course Descriptions:

~ 2 ~

ACA 111 College Student Success 1-0-1

This course introduces the college's physical, academic, and social environment and promotes the personal development essential for success. Topics include campus facilities and resources; policies, procedures, and programs; study skills; and life management issues such as health, self-esteem, motivation, goal-setting, diversity, and communication. Upon completion, students should be able to function effectively within the college environment to meet their educational objectives.

ACA 115 Success and Study Skills 0-2-1

This course provides an orientation to the campus resources and academic skills necessary to achieve educational objectives. Emphasis is placed on an exploration of facilities and services, study skills, library skills, self-assessment, wellness, goal-setting, and critical thinking. Upon completion, students should be able to manage their learning experiences to successfully meet educational goals.

ACA 122 College Transfer Success 0-2-1

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 and ICAA as a premajor and/or elective course requirement.

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 as 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 as 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

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: 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 Acct Software Appl 1-2-2

Prerequisite: Take One: 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

Prerequisite: ACC 120

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 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.

Accounting, Associate in Applied Science Degree (A25100)

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~ 3 ~

ACC 227	Practices in Accounting	3-0-3	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.
<i>Prerequisite: ACC 220</i>			
<p>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.</p>			
BUS 110	Introduction to Business	3-0-3	
<p>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.</p>			
BUS 115	Business Law I	3-0-3	
<p>This course introduces the student to the legal and the 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 and ICAA as a premajor and/or elective course requirement.</p>			
BUS 125	Personal Finance	3-0-3	
<p>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.</p>			
BUS 137	Principles of Management	3-0-3	
<p>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.</p>			
BUS 153	Human Resource Management	3-0-3	
<p>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.</p>			
BUS 225	Business Finance	2-2-3	
<i>Prerequisite: ACC 120</i>			
<p>This course provides an overview of business financial management. Emphasis is placed on financial statement analysis,</p>			
BUS 280	REAL Small Business	4-0-4	
<p>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.</p>			
CHI 111	Elementary Chinese I	3-0-3	
<p>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.</p>			
CIS 110	Introduction to Computers	2-2-3	
<p>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 general education course in Mathematics.</p>			
ENG 111	Writing and Inquiry	3-0-3	
<i>Prerequisites: Take one set: RED 090 and ENG 090, ENG 095, DRE 098, or appropriate placement test scores; or Multiple Measures waiver.</i>			
<p>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 and ICAA as a universal general education transfer component (UGETC) course in English Composition.</p>			
ENG 114	Professional Research & Reporting	3-0-3	
<i>Prerequisite: ENG 111</i>			
<p>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.</p>			

Accounting, Associate in Applied Science Degree (A25100)

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~ 4 ~

MAT 110	Math Measurement & Literacy	2-2-3	SPA 111	Elementary Spanish I	3-0-3
<p><i>Prerequisite: Take one set: Set 1: DMA 010, DMA 020, and DMA 030 Set 2: MAT 060 and MAT 070 Set 3: MAT 060 and MAT 080 Set 4: MAT 060 and MAT 090 Set 5: MAT 095 or appropriate placement scores.</i></p> <p>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.</p>			<p>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 education course in Humanities/Fine Arts.</p>		
MAT 143	Quantitative Literacy	2-2-3			
<p><i>Prerequisite: Appropriate test scores or Multiple Measures waiver or take one set: Set 1: DMA 010, DMA 020, DMA 030, DMA 040, DMA 050, and DRE-098 Set 2: DMA 010, DMA 020, DMA 030, DMA 040, DMA 050, and ENG-095 Set 3: DMA 010, DMA 020, DMA 030, DMA 040, DMA 050, and ENG-090 and RED-090</i></p> <p>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 and ICAA as a universal general education transfer component (UGETC) course in Mathematics.</p>					
MKT 120	Principles of Marketing	3-0-3			
<p>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.</p>					
MKT 123	Fundamentals of Selling	3-0-3			
<p>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.</p>					
MKT 223	Customer Service	3-0-3			
<p>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.</p>					