

Accounting A.A.S. (ACC)

The Accounting Associate Degree program is accredited by the Accreditation Council of Business Schools and Programs (ACBSP).

This career program is designed to provide students with the necessary skills for entry-level accounting positions in such areas as accounts receivable, billing and posting, accounts payable, payroll and purchasing. Or, use this program as a starting point to pursue a bachelor's degree and look forward to career opportunities in corporate accounting, public accounting and auditing, non profit and government accounting, tax and consulting services.

Upon successful completion of this program, graduates will be able to:

- describe and illustrate basic financial accounting concepts and principles.
- create and utilize management accounting information for decision-making purposes.
- demonstrate the accounting and reporting of equity in a business.
- demonstrate effective communication.
- apply accounting concepts and principles for preparing and analyzing financial statements and business operations.
- apply financial and cost accounting principles and procedures to a manufacturing business.
- demonstrate and integrate computer literacy within an accounting framework.
- recognize ethical problems in business.
- apply legal principles, particularly rules of contracts, to all business activities.

First Semester		Credits
ACC 160	Principles of Accounting I	3
BUS 109	Business as a Major	1
BUS 120	Introduction to Business Organization	3
CIS 105	Introduction to Computers and Applications	3
ENG 105	Research and Composition	3
Elective	Mathematics	3-4
		16-17
Second Semester		Credits
ACC 161	Principles of Accounting II	3
ACC 205	Income Tax Accounting	3
BUS 211	Principles of Management	3
ENG 106	Introduction to Literature	
or ENG 107	Writing in the Workplace	3
or ENG 108	Creative Nonfiction	3
Elective	Mathematics/Science	3-4
		15-16
Third Semester		Credits
ACC 201	Intermediate Accounting I	3
ACC 203	Cost/Managerial Accounting	3
BUS 209	Business Communications	3
BUS 221	Principles of Marketing	3
PSY 140	Introduction to Psychology	
or SOC 150	Introduction to Sociology	3
		15
Fourth Semester		Credits
ACC 202	Intermediate Accounting II	3
ACC 262	Accounting Information Systems	3
BUS 241	Business Law I	3
BUS 285	Global Business Practice Firm	
or BUS 284	Business Internship (Accounting Option)	4-6
Elective	Social Science/Humanities	3
		16-18
Credit Total		62

Recommended elective for first semester is MAT 118.

Recommended electives for second semester are MAT 155 and 160.

Recommended Social Science electives are ECO 201 and 202.

AOT 112 is recommended but not required.

Students planning to transfer to a senior college or university to major in accounting should enroll in the Business Administration A.A. transfer program, take ACC 160 and 161, and meet with an advisor before taking advanced-level accounting courses.

Prior Learning Assessment: Previous job training, certificates and work experience that may qualify for college credit (*see academic advisor*).

Gateway Courses: Based on placement testing in reading, writing and math, these prerequisite courses may have to be taken before placement in College English or Mathematics beginning the first semester and concurrently.

RSS 099	Basic Skills Reading	3
RSS 100	Critical Reading	3
ENG 099	Basic Skills Writing	3
ENG 100	Fundamentals of Writing	3
MAT 090	Mathematical Literacy	6
ESL 251	English for Academic Purpose	6
		<i>(Required for ESL students only.)</i>

Please note, taking gateway courses will increase your time for completion.