

Accounting Certificate (ACCC)

This program will provide students with accounting skills necessary to obtain entry-level positions in business as an accounts payable clerk, accounts receivable clerk, billing and posting clerk, purchasing clerk or as a bookkeeper. Credits may be applied toward the A.A.S. degree in Accounting.

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.
- 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 Semeste	r	Credits
ACC 160	Principles of Accounting I	3
BUS 120	Introduction to Business	
	Organization	3
CIS 105	Introduction to Computers and	
	Applications	3
		9
Second Semester		
ACC 161	Principles of Accounting II	3
ACC 205	Income Tax Accounting	3
		6
Third Semester		
ACC 201	Intermediate Accounting I	3
ACC 203	Cost/Managerial Accounting	3
BUS 209	Business Communications	3
		9
Fourth Semester		
ACC 202	Intermediate Accounting II	3
ACC 262	Accounting Information System	
BUS 241	Business Law I	3
		9
	Credit Total	33