

# Accounting

## Degree Type

Associate in Science

An associate degree in accounting is your gateway to an exciting professional occupation. With an associate degree, you can graduate with career-ready accounting skills, including basic accounting, cost accounting, taxation, computerized accounting, and managerial accounting. Our students have the option of graduating and going directly into the workforce in this high-demand industry or pursuing a bachelor's degree at a four-year institution.

Students completing the Accounting degree program will have the skills and knowledge necessary to gain entry into careers such as accounts receivable clerk, accounting assistant, billing clerk, bookkeeper, management trainee, and payroll clerk. In addition to an accounting core, students will develop strong business skills by studying various business concepts, including management, economics and business law.

For students interested in continuing with their college education, transfer agreements with four-year institutions may be available. Call or email the department chair for details.

### **Students who complete the program will:**

- Have a practical working knowledge of financial and managerial accounting.
- Demonstrate the ability to operate at least one accounting software program
- Demonstrate the ability to use and analyze modern information technology, including spreadsheets and basic database.
- Demonstrate the ability to be able to prepare a complex individual tax return.
- Be able to prepare accurate and well-organized financial statement.
- Be able to make the adjustments needed to create financial statements in accordance with generally accepted accounting principles;
- Demonstrate proficiency in analytical thinking, oral and written communication and applied mathematical skills;
- Articulate the necessity for continued education through a bachelor degree and national licensing such as the CPA or CMA;
- Apply reading, thinking, writing, and oral communication skills to convey ideas, information, and intentions effectively and in a manner that is appropriate to a professional organization or business.
- Apply appropriate analytical tools and critical thinking to identify core issues, evaluate alternatives, and make informed decisions to solve problems in complex business situations.
- Recognize ethical issues, apply ethical frameworks to analyze them, differentiate between ethical and unethical behavior and integrate ethical understanding and societal responsibility into decision-making.
- Professional competence of business subject matter knowledge of in the core business areas of accounting, management, economics, and law.

## First Year

### Fall Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT131L	Accounting I	3	0	3
BUS130L	Introduction to Business	3	0	3
ENGL100L	English Composition	4	0	4
CIS133L	Introduction to Information Technology	2	2	3
INDL100L	College Essentials	1	0	1
<b>Sub-Total Credits</b>		<b>13</b>	<b>2</b>	<b>14</b>

### Spring Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT132L	Accounting II	3	0	3
ENGL124L	Business Communications	3	0	3
	SOSC231L or SOSC232L	3	0	3
	Business Elective	3	0	3
	Mathematics Elective (4 credit)	4	0	4
<b>Sub-Total Credits</b>		<b>16</b>	<b>0</b>	<b>16</b>

## Second Year

### Fall Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT251L	Federal Taxes	3	0	3
ACCT235L	Managerial Accounting	3	0	3
BUS231L	Principles of Management	3	0	3
BUS238L	Business Law I	3	0	3
	Humanities/Fine Arts/Foreign Language Elective	3	0	3
<b>Sub-Total Credits</b>		<b>15</b>	<b>0</b>	<b>15</b>

### Spring Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT231L	Cost Accounting	3	0	3
ACCT273L	Introduction to Computerized Accounting	2	2	3
CIS235L	Spreadsheets	2	2	3
	Science Elective (3 credits)	3	0	3
	Social Science Elective	3	0	3
<b>Sub-Total Credits</b>		<b>13</b>	<b>4</b>	<b>15</b>

Accounting students may take any business class to satisfy their business elective so long as it is not required of their program.

<b>Total Credits</b>			<b>60</b>
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