

## Accounting

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,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and practice, 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 accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Accounting  
 Associate in Applied Science Degree  
 Suggested Course Sequence

				HOURS PER WEEK			
				CL.	LB.	CLIN.	CR.
<b>FALL SEMESTER</b>							
ACA 111	College Student Success	1	0	0	1		
	or						
ACA 122	College Transfer Success	1	0	0	1		
ACC 120	Principles of Financial Accounting	3	2	0	4		
BUS 110	Introduction to Business	3	0	0	3		
CIS 110	Introduction to Computers	2	2	0	3		
ECO 251	Principles of Microeconomics	3	0	0	3		
	or						
ECO 252	Principles of Macroeconomics	3	0	0	3		
ENG 111	Expository Writing	3	0	0	3		
		15	4	0	17		
<b>SPRING SEMESTER</b>							
ACC 121	Principles of Managerial Accounting	3	2	0	4		
ACC 122	Principles of Financial Accounting II	3	0	0	3		
BUS 121	Business Mathematics	2	2	0	3		
BUS 137	Principles of Management	3	0	0	3		
ENG 115	Oral Communication	3	0	0	3		
	or						
COM 231	Public Speaking	3	0	0	3		
CTS 130	Spreadsheet	2	2	0	3		
		16	6	0	19		
<b>FALL SEMESTER</b>							
ACC 129	Individual Income Taxes	2	2	0	3		
ACC 140	Payroll Accounting	1	2	0	2		
ACC 220	Intermediate Accounting I	3	2	0	4		
BUS 115	Business Law I	3	0	0	3		
XXX	Humanities/Fine Arts Elective (ART DAN DRA ENG HUM MUS PHI REL)	3	0	0	3		
MAT 140	Survey of Mathematics	3	0	0	3		
	or						
MAT 171	Precalculus Algebra	3	0	0	3		
		15	6	0	18		
<b>SPRING SEMESTER</b>							
ACC 221	Intermediate Accounting II	3	2	0	4		
ACC 150	Accounting Software Appl.	1	2	0	2		
BUS 225	Business Finance	2	2	0	3		
XXX	Social/Behavioral Science Elective (ANT ECO GEO HIS POL PSY SOC)	3	0	0	3		
XXX	Business Elective (ACC BUS INT MKT)	3	0	0	3		
		12	6	0	15		
		58	22	0	69		

TOTAL SEMESTER HOURS REQUIRED FOR ASSOCIATE DEGREE: 69

With the exception of COM 231 and ENG 115, this program is available by distance education.

Accounting  
Diploma  
Suggested Course Sequence

			HOURS PER WEEK			
			CL.	LB.	CLIN.	CR.
ACA 111	College Student Success		1	0	0	1
ACC 120	Principles of Financial Accounting		3	2	0	4
ACC 121	Principles of Managerial Accounting		3	2	0	4
ACC 129	Individual Income Taxes		2	2	0	3
ACC 140	Payroll Accounting		1	2	0	2
ACC 150	Accounting Software Appl.		1	2	0	2
BUS 110	Introduction to Business		3	0	0	3
BUS 115	Business Law I		3	0	0	3
BUS 137	Principles of Management		3	0	0	3
CIS 110	Introduction to Computers		2	2	0	3
ECO 251	Principles of Microeconomics		3	0	0	3
	or					
ECO 252	Principles of Macroeconomics		3	0	0	3
ENG 111	Expository Writing		3	0	0	3
ENG 115	Oral Communication		3	0	0	3
	or					
COM 231	Public Speaking		3	0	0	3
CTS 130	Spreadsheet		2	2	0	3
			33	14	0	40

TOTAL SEMESTER HOURS REQUIRED FOR DIPLOMA: 40

With the exception of COM 231 and ENG 115, this diploma is available by distance education.

Accounting  
Certificate  
Suggested Course Sequence

			HOURS PER WEEK			
			CL.	LB.	CLIN.	CR.
ACC 120	Principles of Financial Accounting		3	2	0	4
ACC 121	Principles of Managerial Accounting		3	2	0	4
ACC 129	Individual Income Taxes		2	2	0	3
ACC 140	Payroll Accounting		1	2	0	2
ACC 150	Accounting Software Appl.		1	2	0	2
CIS 110	Introduction to Computers		2	2	0	3
			12	12	0	18

TOTAL SEMESTER HOURS REQUIRED FOR CERTIFICATE: 18

This certificate is available by distance education.