

Accounting and Finance

Concentration: Accounting

A25800A (Associate Degree) C25800A, C25800B, C25800C, C25800D (Certificates)

The Accounting and Finance curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting and finance profession. Accountants and finance professionals assemble and analyze, process, and communicate essential information about financial operations. Course work may include accounting, finance, ethics, business law, computer applications, financial planning, insurance, marketing, real estate, selling, and taxation. 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 and finance positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies.

In addition to the courses listed below, students may be required to take transition/co-requisite classes based on RISE criteria. These classes do not count toward hours required for graduation.

Title			Class/Lab/Credit		
I. General Education Courses					
COM	120	Interpersonal Communication	3	0	3
or					
COM	231	Public Speaking	3	0	3
ENG	111	Writing and Inquiry	3	0	3
MAT	143	Quantitative Literacy	2	2	3
Select one course each from Humanities/Fine Arts and Social/Behavioral Sciences on page 79					
II. Major Courses					
A. Core Courses					
ACC	120	Principles of Financial Accounting	3	2	4
ACC	121	Principles of Managerial Accounting	3	2	4
BUS	115	Business Law	3	0	3
BUS	225	Business Finance	3	0	3
CIS	110	Introduction to Computers	2	2	3
CTS	130	Spreadsheet	2	2	3
ECO	252	Principles of Macroeconomics	3	0	3
III. Concentration					
ACC	129	Individual Income Tax	2	2	3
ACC	140	Payroll Accounting	1	2	2
ACC	220	Intermediate Accounting I	3	2	4
IV. Other Major Courses					
<i>Take 8 credits from:</i>					
ACC	130	Business Income Taxes	2	2	3
ACC	150	Accounting Software Applications	1	2	2
ACC	180	Practices in Bookkeeping	3	0	3
ACC	221	Intermediate Accounting II	3	2	4
<i>Take 9 credits from:</i>					

BUS	110	Introduction to Business	3	0	3
BUS	137	Principles of Management	3	0	3
OST	122	Office Computations	2	2	3
OST	136	Word Processing	2	2	3
OST	153	Office Finance Solutions	2	2	3
OST	286	Professional Development	3	0	3
BAF	111	Teller Training	3	0	3
WBL	111	Work-Based Learning I	0	10	1
WBL	121	Work-Based Learning II	0	10	1
WBL	131	Work-Based Learning III	0	10	1

V. Other Required Courses

ACC	227	Practices in Accounting	3	0	3
ACA	115	Success and Study Skills	0	2	1

Total Credits: 68

Recommended Semester Schedule

First Year Fall

ACA	115	Success and Study Skills	0	2	1
ACC	120	Principles of Financial Accounting	3	2	4
BUS	110	Introduction to Business	3	0	3
CIS	110	Introduction to Computers	2	2	3
OST	122	Office Computations	2	2	3

First Year Spring

ACC	121	Principles of Managerial Accounting	3	2	4
ACC	180	Practices in Bookkeeping	3	0	3
BUS	115	Business Law	3	0	3
CTS	130	Spreadsheet	2	2	3

First Year Summer

MAT	143	Quantitative Literacy	2	2	3
		Humanities Elective	3	0	3

Second Year Fall

ACC	220	Intermediate Accounting I	3	2	4
ACC	129	Individual Income Tax	2	2	3
OST	136	Word Processing	2	2	3
BUS	225	Business Finance	3	0	3
		Social Science Elective	3	0	3

Second Year Spring

ACC	150	Accounting Software Applications	1	3	2
ECO	252	Principles of Macroeconomics	3	0	3
OST	153	Office Finance Solutions	2	2	3
ACC	140	Payroll Accounting	1	3	2

ENG	111	Writing and Inquiry	3	0	3
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Second Year Summer

ACC	227	Practices in Accounting	3	0	3
COM	231	Public Speaking	3	0	3
or					
COM	120	Interpersonal Communication	3	0	3

Accounting Certificate Program (C25800A)

<u>Title</u>			<u>Class/Lab/Credit</u>		
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I. Major Courses

ACC	120	Principles of Financial Accounting	3	2	4
ACC	121	Principles of Managerial Accounting	3	2	4
CIS	110	Introduction to Computers	2	2	3

II. Other Major Courses

BUS	110	Introduction to Business	3	0	3
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Total Credits: 14

Recommended Semester Schedule

First Year Fall

ACC	120	Principles of Accounting	3	2	4
CIS	110	Introduction to Computers	2	2	3
BUS	110	Introduction to Business	3	0	3

First Year Spring

ACC	121	Principles of Managerial Accounting	3	2	4
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Accounts Payable, Accounts Receivable, Bookkeeping Certificate Program (C25800B)

<u>Title</u>			<u>Class/Lab/Credit</u>		
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I. Major Courses

ACC	120	Principles of Financial Accounting	3	2	4
ACC	121	Principles of Managerial Accounting	3	2	4
CIS	110	Introduction to Computers	2	2	3

II. Other Major Courses

ACC	180	Practices in Bookkeeping	3	0	3
OST	153	Office of Finance Solutions	2	2	3

Total Credits: 17

Recommended Semester Schedule

First Year Fall

ACC	120	Principles of Accounting	3	2	4
CIS	110	Introduction to Computers	2	2	3

First Year Spring

ACC	121	Principles of Managerial Accounting	3	2	4
ACC	180	Practices in Bookkeeping	3	0	3
OST	153	Office Finance Solutions	2	2	3

Income Tax Preparer Certificate Program (C25800C)

Title Class/Lab/Credit

I. Major Courses

ACC	120	Principles of Financial Accounting	3	2	4
ACC	121	Principles of Managerial Accounting	3	2	4
ACC	129	Individual Income Tax	2	2	3

II. Other Major Courses

ACC	130	Business Income Taxes	2	2	3
BUS	110	Introduction to Business	3	0	3

Total Credits: 17

Recommended Semester Schedule

First Year Fall

ACC	120	Principles of Accounting	3	2	4
ACC	129	Individual Income Tax	2	2	3
BUS	110	Introduction to Business	3	0	3

First Year Spring

ACC	121	Principles of Managerial Accounting	3	2	4
ACC	130	Business Income Taxes	2	2	3

Payroll Accounting Clerk Certificate Program (C25800D)

Title Class/Lab/Credit

I. Major Courses

ACC	120	Principles of Financial Accounting	3	2	4
ACC	121	Principles of Managerial Accounting	3	2	4
ACC	140	Payroll Accounting	1	3	2
CIS	110	Introduction to Computers	2	2	3

II. Other Major Courses

OST	153	Office Finance Solutions	2	2	3
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Total Credits: 16

Recommended Semester Schedule

First Year Fall

ACC	120	Principles of Accounting	3	2	4
CIS	110	Introduction to Computers	2	2	3

First Year Spring

ACC	121	Principles of Managerial Accounting	3	2	4
OST	153	Office Finance Solutions	2	2	3
ACC	140	Payroll Accounting	1	3	2

