

**ACCOUNTING**  
**A.A.S. Program (A25100)**

**Accounting • A25100**  
**Suggested Program Sequence Day**

**Courses required to meet graduation requirements in this curriculum are offered during day and evening hours. Minimum time for completion: Day – four semesters full-time attendance. The Associate in Applied Science degree is awarded graduates of this curriculum.**

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.

**GENERAL EDUCATION COURSES:**

**SHC**

English/Communications:	
ENG 111	Writing and Inquiry ..... 3
ENG 112	Writing/Research in the Disc ..... 3
OR	ENG 113 Literature-Based Research ..... 3
OR	ENG 114 Prof Research & Reporting ..... 3
Humanities/Fine Arts:	
Elective ..... 3	
Natural Sciences/Mathematics:	
MAT 110	Math Measurement & Literacy ..... 3
OR	MAT 143 Quantitative Literacy ..... 3
Social/Behavioral Sciences:	
Elective ..... 3	

**MAJOR COURSES:**

ACC 120	Prin of Financial Accounting ..... 4
ACC 121	Prin of Managerial Accounting ..... 4
ACC 129	Individual Income Taxes ..... 3
ACC 130	Business Income Taxes ..... 3
ACC 140	Payroll Accounting ..... 2
ACC 150	Accounting Software Appl ..... 2
ACC 220	Intermediate Accounting I ..... 4
ACC 221	Intermediate Acct II ..... 4
ACC 225	Cost Accounting ..... 3
ACC 240	Gov & Not-for-Profit Acct ..... 3
BUS 110	Introduction to Business ..... 3
BUS 115	Business Law I ..... 3
BUS 116	Business Law II ..... 3
CIS 110	Introduction to Computers ..... 3
CTS 130	Spreadsheet ..... 3
ECO 251	Prin of Microeconomics ..... 3

<b>Accounting Electives ..... 3</b>	
ACC 269	Auditing & Assurance Services ..... 3
BUS 125	Personal Finance ..... 3
BUS 139	Entrepreneurship I ..... 3
BUS 217	Employment Law and Regs ..... 3
ETR 240	Funding for Entrepreneurs ..... 3
INT 110	International Business ..... 3
WBL 110	World of Work ..... 1
WBL XXX	Work-Based Learning ..... 1-3

**Total Credit Hours Required ..... 68**

**DEVELOPMENTAL COURSE REQUIREMENTS\***

CTS 080	Computing Fundamentals ..... 3
DRE 098	Integrated Reading Writing III ..... 3
DMA DMA 010, DMA 020, DMA 030 (MAT 110)..... 3	
DMA DMA 010, DMA 020, DMA 030, DMA 040, (MAT 143)..... 5	

\*Developmental coursework (including all prerequisites) will be required of students whose placement test scores indicate a need for greater proficiency in the areas of reading, English, mathematics, and computers. Please refer to the Course Description section for prerequisite course information.

	Class	Lab	Clin/WkExp	Credit	
<b>Fall - 1st year</b>					
ACC 120	Prin of Financial Accounting	3	2	0	4
BUS 110	Introduction to Business	3	0	0	3
ENG 111	Writing and Inquiry	3	0	0	3
MAT 110	Math Measurement & Literacy	2	2	0	3
OR	MAT 143 Quantitative Literacy	2	2	0	3
	Social/Behavioral Science Elective	3	0	0	3
	<b>Total</b>	<b>14</b>	<b>4</b>	<b>0</b>	<b>16</b>
<b>Spring - 1st year</b>					
ACC 121	Principles of Managerial Accounting	3	2	0	4
ACC 150	Accounting Software Appl	1	2	0	2
BUS 115	Business Law I	3	0	0	3
CIS 110	Introduction to Computers	2	2	0	3
ENG 112	Writing/Research in the Disc (Preferred)	3	0	0	3
OR	ENG 113 Literature-Based Research	3	0	0	3
OR	ENG 114 Prof Research & Development	3	0	0	3
	<b>Total</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>15</b>
<b>Summer - 1st year</b>					
BUS 116	Business Law II	3	0	0	3
ECO 251	Prin of Microeconomics	3	0	0	3
	<b>Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>Fall - 2nd year</b>					
ACC 129	Individual Income Taxes	2	2	0	3
ACC 220	Intermediate Accounting I	3	2	0	4
ACC 225	Cost Accounting	3	0	0	3
CTS 130	Spreadsheet	2	2	0	3
	Humanities/Fine Arts Elective	3	0	0	3
	<b>Total</b>	<b>13</b>	<b>6</b>	<b>0</b>	<b>16</b>
<b>Spring - 2nd year</b>					
ACC 130	Business Income Taxes	2	2	0	3
ACC 140	Payroll Accounting	1	2	0	2
ACC 221	Intermediate Acct II	3	2	0	4
ACC 240	Gov & Not-for-Profit Acct	3	0	0	3
	Accounting Elective	3	0	0	3
	<b>Total</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>15</b>
	<b>Grand Total</b>	<b>57</b>	<b>22</b>	<b>0</b>	<b>68</b>

**ACCOUNTING – Diploma Program (D25100)**

<b>GENERAL EDUCATION COURSES:</b>		<b>SHC</b>
ENG 111	Writing and Inquiry.....	3
	Social/Behavioral Sciences Elective.....	3
<b>MAJOR COURSES:</b>		<b>SHC</b>
ACC 120	Prin of Financial Accounting.....	4
ACC 121	Prin of Managerial Accounting.....	4
ACC 129	Individual Income Taxes.....	3
ACC 140	Payroll Accounting.....	2
ACC 150	Accounting Software Appl.....	2
BUS 110	Introduction to Business.....	3
BUS 115	Business Law I.....	3
CIS 110	Introduction to Computers.....	3
CTS 130	Spreadsheet.....	3
ECO 251	Prin of Microeconomics.....	3

**Total Credit Hours Required .....36**

**DEVELOPMENTAL COURSE REQUIREMENTS\***

CTS 080	Computing Fundamentals.....	3
DRE 098	Integrated Reading Writing III.....	3

\*Developmental coursework (including all prerequisites) will be required of students whose placement test scores indicate a need for greater proficiency in the areas of reading, English, mathematics, and computers. Please refer to the Course Description section for prerequisite course information.

**Accounting – Diploma Program (D25100) Suggested Sequence**

<b>Fall – 1st year</b>			
ACC 120	Prin of Financial Accounting	3	2
BUS 110	Introduction to Business	3	0
CIS 110	Introduction to Computers	2	2
ENG 111	Writing and Inquiry	3	0
	<b>Total</b>	<b>11</b>	<b>4</b>
<b>Spring – 1st year</b>			
ACC 121	Prin of Managerial Accounting	3	2
ACC 140	Payroll Accounting	1	2
ACC 150	Accounting Software Appl	1	2
BUS 115	Business Law I	3	0
	<b>Total</b>	<b>8</b>	<b>6</b>
<b>Fall – 2nd year</b>			
ACC 129	Individual Income Taxes	2	2
CTS 130	Spreadsheet	2	2
ECO 251	Prin of Microeconomics	3	0
	<b>Total</b>	<b>7</b>	<b>4</b>
<b>Spring – 2nd year</b>			
Social/Behavioral Science Elective		3	0
	<b>Total</b>	<b>3</b>	<b>0</b>
	<b>Grand Total</b>	<b>29</b>	<b>14</b>

**ACCOUNTING**

**General – Certificate Program (C2510001)**

<b>MAJOR COURSES:</b>		<b>SHC</b>
ACC 120	Prin of Financial Accounting.....	4
ACC 121	Prin of Managerial Accounting.....	4
ACC 129	Individual Income Taxes.....	3
ACC 140	Payroll Accounting.....	2

**Total Credit Hours Required .....13**

**DEVELOPMENTAL COURSE REQUIREMENTS\***

CTS 080	Computing Fundamentals.....	3
DRE 098	Integrated Reading Writing III.....	3

\*Developmental coursework (including all prerequisites) will be required of students whose placement test scores indicate a need for greater proficiency in the areas of reading, English, mathematics, and computers. Please refer to the Course Description section for prerequisite course information.

**General – Certificate Program • (C2510001)**

**Suggested Program Sequence Day**

<b>Fall – 1st Year</b>			
ACC 120	Prin of Financial Accounting	3	2
ACC 129	Individual Income Taxes	2	2
	<b>Total</b>	<b>5</b>	<b>4</b>
<b>Spring – 1st Year</b>			
ACC 121	Prin of Managerial Accounting	3	2
ACC 140	Payroll Accounting	1	2
	<b>Total</b>	<b>4</b>	<b>4</b>
	<b>Grand Total</b>	<b>9</b>	<b>8</b>

**ACCOUNTING**

**Computerized – Certificate Program (C2510003)**

<b>MAJOR COURSES:</b>		<b>SHC</b>
ACC 120	Prin of Financial Accounting.....	4
ACC 150	Accounting Software Appl.....	2
CIS 110	Introduction to Computers.....	3
CTS 130	Spreadsheet.....	3

**Total Credit Hours Required .....12**

**DEVELOPMENTAL COURSE REQUIREMENTS\***

CTS 080	Computing Fundamentals.....	3
DRE 098	Integrated Reading Writing III.....	3

\*Developmental coursework (including all prerequisites) will be required of students whose placement test scores indicate a need for greater proficiency in the areas of reading, English, mathematics, and computers. Please refer to the Course Description section for prerequisite course information.

**Computerized – Certificate Program • (C2510003)**

**Suggested Program Sequence Day**

	Class	Lab	Clin/WkExp	Credit
<b>Fall – 1st Year</b>				
ACC 120	3	2	0	4
CIS 110	2	2	0	3
<b>Total</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>7</b>
<b>Spring – 1st Year</b>				
ACC 150	1	2	0	2
CTS 130	2	2	0	3
<b>Total</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>5</b>
<b>Grand Total</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>12</b>

**ACCOUNTING**

**Taxation – Certificate Program (C2510004)**

<b>MAJOR COURSES:</b>		<b>SHC</b>
ACC 120	Prin of Financial Accounting.....	4
ACC 129	Individual Income Taxes.....	3
ACC 130	Business Income Taxes.....	3
ACC 140	Payroll Accounting.....	2

**Total Credit Hours Required .....12**

**DEVELOPMENTAL COURSE REQUIREMENTS\***

CTS 080	Computing Fundamentals.....	3
DRE 098	Integrated Reading Writing III.....	3

\*Developmental coursework (including all prerequisites) will be required of students whose placement test scores indicate a need for greater proficiency in the areas of reading, English, mathematics, and computers. Please refer to the Course Description section for prerequisite course information.

**Taxation – Certificate Program • (C2510004)**

**Suggested Program Sequence Day**

	Class	Lab	Clin/WkExp	Credit
<b>Fall – 1st Year</b>				
ACC 120	3	2	0	4
ACC 129	2	2	0	3
<b>Total</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>7</b>
<b>Spring – 1st Year</b>				
ACC 130	2	2	0	3
ACC 140	1	2	0	2
<b>Total</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>5</b>
<b>Grand Total</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>12</b>