

## **ACCOUNTING PROGRAM (ACC)**

### **ASSOCIATE IN APPLIED SCIENCE DEGREE**

This curriculum prepares students for employment in accounting. Students will study accounting theory and procedures, cost accounting, income tax procedures and the application of Computer Information Systems to accounting problems.

**PROGRAM OUTCOMES:**

By providing an academic foundation in accounting, the Accounting Program prepares students for entry-level positions in the accounting field. It may also be completed in order to enhance skills of individuals currently employed in accounting.

Program outcomes within the Accounting Program are as follows:

1. Describe the conceptual framework of accounting.
2. Demonstrate an understanding of accounting terminology, theory, and practice through the applications of Generally Accepted Accounting Principles and other authoritative technical bulletins, practice aids, and announcements.
3. Prepare, understand, analyze, and communicate all Financial Statements including disclosure notes, optional operating summaries and management discussion items required for complete, accurate, and timely reporting to both external and internal users.
4. Apply fundamental accounting principles in a computerized environment using automated accounting software.
5. Demonstrate effective writing and communication skills through research of current accounting topics, and incorporate basic math skills to interpret and analyze both quantitative and qualitative data found in Financial Statements and other reporting summaries.
6. Demonstrate the ability to reason soundly and think critically as evidenced through successful completion of increasingly complex levels of accounting study and all other degree requirements.
7. Perform basic accounting tasks and business math skills to maintain accurate accounting systems in organizations.
8. Communicate with stake holders in a manner that reflects organizational culture and sensitivity to diverse customer and community needs.
9. Perform basic office functions using standard and emerging technologies.
10. Demonstrate, in a work environment, effective self-management through efficient use of time and personal commitments.
11. Participate effectively in individual and group decision making.
12. Use critical thinking skills to make decisions that reflect legal and ethical standards of the accounting profession.

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## EDUCATIONAL PROGRAMS

| <b>FIRST SEMESTER</b> |                                      | <b>CREDIT HOURS</b> |
|-----------------------|--------------------------------------|---------------------|
| BUS 101               | Financial Accounting .....           | 3                   |
| BUS 111               | Introduction to Business .....       | 3                   |
| CPS 111               | Business Computer Systems .....      | 3                   |
| MAT 105               | College Algebra .....                | 4                   |
|                       | General Education Requirements ..... | 3                   |
|                       |                                      | Total 16            |

| <b>SECOND SEMESTER</b> |                                      | <b>CREDIT HOURS</b> |
|------------------------|--------------------------------------|---------------------|
| BUS 102                | Managerial Accounting .....          | 3                   |
| PSY 101*               | Introduction to Psychology .....     | 3                   |
| BUS 106                | Principles of Finance .....          | 3                   |
|                        | General Education Requirements ..... | 3                   |
|                        | Electives** .....                    | 3                   |
|                        |                                      | Total 15            |

| <b>THIRD SEMESTER</b> |  | <b>CREDIT HOURS</b> |
|-----------------------|--|---------------------|
| BUS 202               | Intermediate Accounting I .....                | 3                   |
| BUS 230               | Business Law and Contracts .....               | 3                   |
|                       | or   |                     |
| BUS 231               | Business Law and Commercial Transactions ..... | 3                   |
| BUS 242               | Business Communications .....                  | 7                   |
|                       | General Education Requirements .....           | 7                   |
|                       |  | Total 16            |

| <b>FOURTH SEMESTER</b> |   | <b>CREDIT HOURS</b> |
|------------------------|---|---------------------|
| BUS 201                | Cost Accounting .....                     | 3                   |
| BUS 203                | Intermediate Accounting II .....          | 3                   |
| BUS 253                | Successful Career & Life Strategies ..... | 2                   |
|                        | General Education Requirements .....      | 3                   |
|                        | Electives** .....                         | 4                   |
|                        |   | Total 15            |

Overall Total 62

**NOTES:**

\* This course may also be applied toward general education requirements.

\*\* Business electives are recommended.

Candidates for the Associate in Applied Science degree must earn a minimum of 23 semester hours in general education courses.