

Accounting

Description: The Accounting curriculum leads to an Associate in Applied Science (A.A.S.) degree. Students receive training in accounting theory and generally accepted accounting techniques, as well as in basic management and related fields. Students are prepared for a variety of careers in both industry and government, including positions such as junior accountant, accounting trainee, accounts receivable or accounts payable technician, or tax examiner.

Student Learning Outcomes:

Upon completion of the Accounting curriculum, the student will be able to:

- Demonstrate an understanding of financial statements prepared according to Generally Accepted Accounting Principles (GAAP), prepare journal entries and complete the accounting cycle using computerized general ledger software.
- Demonstrate an understanding of managerial and cost accounting concepts.
- Analyze and interpret financial statements for economic decision-making.
- Effectively communicate with users of financial information orally and in writing.

Program Entry Requirements: This program is open to interested students. Students who have not yet demonstrated readiness for MATH 151 or higher, either by placing at the MATH 161 level or above or by passing FNMT 118: Intermediate Algebra with a C or better, will need to pass FNMT 118 with a C or better before taking MATH 151. Students who take FNMT 118: Intermediate Algebra will need 65 credits to graduate.

Program of Study and Graduation Requirements: A minimum of 62 credits and a grade point average of 2.0 ("C" average) are required for graduation.

Course Sequence:

Semester 1

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
ENGL 101 - English Composition I		3 credits	Writing/Research/Info Lit 1
MATH 151 - Linear Mathematics or higher*	FNMT 118 with a grade of "C" or better or placement in MATH 161 or higher	3 credits	Quantitative Reasoning
CIS 103 - Computer Applications & Concepts		3 credits	Technological Competency
ACCT 101 - Financial Accounting		4 credits	

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
BUSL 101 - Navigating Leadership and Business Professions		3 credits	

Semester 2

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
ACCT 102 - Managerial Accounting	ACCT 101 with a grade of "C" or better	3 credits	
ACCT 103 - Microcomputers in Accounting	ACCT 101 with a grade of "C" or better	3 credits	
ECON 181 - Principles of Economics (Macroeconomics)	FNMT 118 or higher	3 credits	Cultural Analysis and Interpretation
ENGL 102 - The Research Paper	ENGL 101 with a grade of "C" or better	3 credits	Writing/Research/Info Lit 2
MNGT 121 - Introduction to Business		3 credits	

Semester 3

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
MNGT 141 - Principles of Management	Pre- or Corequisite: MNGT 121	3 credits	
ACCT 201 - Intermediate Accounting I	ACCT 101	3 credits	
ECON 182 - Principles of Economics (Microeconomics)	FNMT 118 or higher	3 credits	
ECON 112 - Statistics I	FNMT 118 or higher than FNMT 118 on placement test	4 credits	

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
ENGL 115 - Public Speaking or ENGL 117 - Group and Team Communication	ENGL 101 , which may be taken concurrently	3 credits	Oral Communication/Creative Expression

Semester 4

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
ACCT 202 - Intermediate Accounting II	ACCT 201	3 credits	
EASC 111 - Environmental Conservation or CHEM 101 - Fundamentals of Chemistry I (Lab Based) or BIOL 106 - General Biology I or PHYS 111 - General Physics I or higher		3 or 4 credits	Scientific Reasoning
ACCT 215 - Nonprofit Accounting or Accounting Elective (choose one of the following): ACCT 203 - Cost Accounting or ACCT 208 - Tax Accounting or ACCT 206 - Auditing or ACCT 250 - Advanced Accounting	For ACCT 215: ACCT 102 or ACCT 101 and department approval For ACCT 203: ACCT 102 For ACCT 206: ACCT 201 For ACCT 250: ACCT 202	3 credits	
ECON 114 - Statistics II	ECON 112	3 credits	
MNGT 262 - Business Law		3 credits	

Minimum Credits Needed to Graduate: 62

* Students who enter the College at the [MATH 161](#) level or higher can complete this program in 62 credits. Students who enter the College at a lower level on the Math

placement exam will need to take [FNMT 118](#) - Intermediate Algebra and thus will need 65 credits to graduate.

Current Courses and Completion Sequence:

Semester 1

Course Number and Name	Credits	Advisory Notes
BUSL 101 - Navigating Leadership and Business Professions	3	BUSL 101 must be taken in the first 12 credits
ENGL 101 - English Composition I	3	ENGL 101 with a grade of "C" or better is a prerequisite for ENGL 102 Fulfills Writing, Research, Info Lit 1 requirement
MATH 151 - Linear Mathematics or higher	3	Fulfills Quantitative Reasoning requirement Students who have not yet demonstrated readiness for MATH 151 or higher, either by placing at the MATH 161 level or above or by passing FNMT 118: Intermediate Algebra with a C or better, will need to pass FNMT 118 with a C or better before taking MATH 151. Students who take FNMT 118: Intermediate Algebra will need 65 credits to graduate.
CIS 103 - Computer Applications & Concepts	3	Fulfills Technological Competency requirement
ACCT 101 - Financial Accounting	4	ACCT 101 is the first course in a 4 course sequence, a "C" or better is necessary to continue to ACCT 102.

Semester 2

Course Number and Name	Credits	Advisory Notes
ACCT 102 - Managerial Accounting	3 credits	ACCT 101 ("C" or better) is a prerequisite

Course Number and Name	Credits	Advisory Notes
ACCT 103 - Microcomputers in Accounting	3 credits	ACCT 101 ("C" or better) is a prerequisite
ECON 181 - Principles of Economics (Macroeconomics)	3 credits	Fulfills Cultural Analysis & Interpretation requirement FNMT 118 or higher is a prerequisite
ENGL 102 - The Research Paper	3 credits	ENGL 101 ("C" or better) is a prerequisite Fulfills Writing, Research, Info Lit 2 requirement
MNGT 121 - Introduction to Business	3 credits	MNGT 121 is a prerequisite for MNGT 141: may be taken concurrently

Semester 3

Course Number and Name	Credits	Advisory Notes
MNGT 141 - Principles of Management	3 credits	MNGT 121 is a prerequisite: may be taken concurrently
ACCT 201 - Intermediate Accounting I	3 credits	ACCT 101 is a prerequisite. ACCT 201 is a prerequisite for ACCT 202.
ECON 182 - Principles of Economics (Microeconomics)	3 credits	FNMT 118 or higher is a prerequisite
ECON 112 - Statistics I	4 credits	FNMT 118 or higher than FNMT 118 on placement test
ENGL 115 - Public Speaking or ENGL 117 - Group and Team Communication	3 credits	Fulfills Oral Communication/Creative Expression requirement

Semester 4

Course Number and Name	Credits	Advisory Notes
ACCT 202 - Intermediate Accounting II	3 credits	ACCT 201 is a prerequisite
EASC 111 - Environmental Conservation or CHEM 101 - General Chemistry I or BIO 106 - General Biology I or PHYS 111 - General Physics I or higher	3 or 4 credits	If planning to transfer, choose your science course according to your transfer requirements Fulfills Scientific Reasoning requirement
ACCT 215 - Nonprofit Accounting or Accounting Elective with Department Head approval.	3 or 4 credits	Other ACCT electives currently include ACCT 203 Cost Accounting, ACCT 206 Auditing, ACCT 208 Tax Accounting, and ACCT 250 Advanced Accounting.
ECON 114 - Statistics II	3 credits	ECON 112 is a prerequisite
MNGT 262 - Business Law	3 credits	