

ACCOUNTING AND FINANCE DEGREE (A25800)

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.

COURSE & HOUR REQUIREMENTS

Course Number & Name	Class Hours	Lab Hours	Credit Hours
FALL SEMESTER			
ACA 111 College Student Success	1	0	1
ACC 120 Principles of Financial Accounting	3	2	4
BUS 110 Introduction to Business	3	0	3
BUS 115 Business Law I	3	0	3
CIS 110 Introduction to Computers	2	2	3
Total	12	4	14
SPRING SEMESTER			
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 122 Principles of Financial Accounting II	3	0	3
ACC 149 Intro to ACC Spreadsheets	1	3	2
*ENG 111 Writing & Inquiry	3	0	3
**Math Elective	2/3	2	3/4
Total	12/13	7	15/16
SUMMER SEMESTER			
ACC 140 Payroll Accounting	1	3	2
ACC 150 Accounting Software Applications	1	3	2
**Humanities/Fine Arts Elective	3	0	3
Total	5	6	7
FALL SEMESTER			
ACC 220 Intermediate Accounting I	3	2	4
BUS 225 Business Finance	2	2	3
BUS 260 Business Communications	3	0	3
ECO 251 Principles of Microeconomics	3	0	3
**English Elective	3	0	3
Total	14	4	16
SPRING SEMESTER			
ACC 131 Federal Income Taxes	2	2	3
ACC 221 Intermediate Accounting II	3	2	4
BUS 240 Business Ethics	3	0	3
**Major Elective	3	0	3
**Social/Behavioral Science Elective	3	0	3
Total	14	4	16
TOTAL SEMESTER CREDIT HOURS FOR DEGREE			68/69
**MATH ELECTIVE Choose one from the following:			
MAT 143 Quantitative Literacy	2	2	3
MAT 152 Statistical Methods I	3	2	4
MAT 171 Precalculus Algebra	3	2	4
**ENGLISH ELECTIVE Choose one from the following:			
COM 231 Public Speaking	3	0	3
ENG 112 Writing/Research in the Disciplines	3	0	3
ENG 114 Professional Research & Reporting	3	0	3

*This course is a component of the general education requirements needed for graduation.

ACCOUNTING & FINANCE DEGREE REQUIREMENTS – CONTINUED

Course Number & Name	Class Hours	Lab Hours	Credit Hours
**HUMANITIES/FINE ARTS ELECTIVE <i>Choose one from the following:</i>			
ART 111 Art Appreciation	3	0	3
HUM 115 Critical Thinking	3	0	3
MUS 110 Music Appreciation	3	0	3
PHI 240 Introduction to Ethics	3	0	3
**SOCIAL/BEHAVIORAL SCIENCE ELECTIVE <i>Choose one from the following:</i>			
ECO 252 Principles of Macroeconomics	3	0	3
POL 120 American Government	3	0	3
PSY 150 General Psychology	3	0	3
SOC 210 Introduction to Sociology	3	0	3
**MAJOR ELECTIVE <i>Choose one from the following:</i>			
ACC 132 NC Business Taxes	1	3	2
ACC 240 Governmental and Not-for-Profit Acct	3	0	3
ACC 269 Auditing & Assurance Services	3	0	3
BUS 137 Principles of Management	3	0	3
BUS 151 People Skills	3	0	3
BUS 230 Small Business Management	3	0	3
MKT 120 Principles of Marketing	3	0	3
WBL 111 Work-Based Learning I	0	10	1
WBL 112 Work-Based Learning I	0	20	2

NOTE: Students are required to take ACA 111 in their first semester.

NOTE: Courses previously completed in this program may be subject to review for readmitted students to ensure current proficiency based on changing technology needs and industry standards. The Curriculum Dean and program instructor(s) will determine if courses need to be repeated.

ACCOUNTING AND FINANCE DIPLOMA (D25800)

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.

Diploma graduates will have the skills necessary for entry-level accounting positions.

COURSE & HOUR REQUIREMENTS

Course Number & Name	Class Hours	Lab Hours	Credit Hours
FALL SEMESTER			
ACA 111 College Student Success	1	0	1
ACC 120 Principles of Financial Accounting	3	2	4
BUS 110 Introduction to Business	3	0	3
BUS 115 Business Law I	3	0	3
CIS 110 Introduction to Computers	2	2	3
Total	12	4	14
SPRING SEMESTER			
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 122 Principles of Financial Accounting II	3	0	3
ACC 131 Federal Income Taxes	2	2	3
ACC 149 Intro to ACC Spreadsheets	1	3	2
*ENG 111 Writing & Inquiry	3	0	3
Total	12	7	15
SUMMER SEMESTER			
ACC 140 Payroll Accounting	1	3	2
ACC 150 Accounting Software Applications	1	3	2
**Humanities/Fine Arts Elective	3	0	3
Total	5	6	7
TOTAL SEMESTER CREDIT HOURS FOR DIPLOMA			36
**HUMANITIES/FINE ARTS ELECTIVE Choose one from the following:			
ART 111 Art Appreciation	3	0	3
HUM 115 Critical Thinking	3	0	3
MUS 110 Music Appreciation	3	0	3
PHI 240 Introduction to Ethics	3	0	3

*This course is a component of the general education requirements needed for graduation.

NOTE: Students are required to take ACA 111 in their first semester.

ACCOUNTING TRANSFER CERTIFICATE (C25800A)

The Accounting Transfer Certificate provides students with the core accounting and business courses. Credits earned in this program may be transferred to the Accounting and Finance Diploma, Accounting and Finance Degree, and/or Associate in Arts/Science Degree.

COURSE & HOUR REQUIREMENTS

Class Title	Class Hours	Lab Hours	Credit Hours
ACC 120 Principles of Financial Accounting	3	2	4
ACC 121 Principles of Managerial Accounting	3	2	4
BUS 110 Introduction to Business	3	0	3
BUS 115 Business Law I	3	0	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	12	4	14

NOTE: This certificate starts each fall and can be completed in 2 semesters as sequenced above.

INCOME TAX CERTIFICATE (C25800B)

The Income Tax Certificate provides students with the skills needed to obtain jobs requiring knowledge of basic accounting and income tax. Credits earned in this program may be transferred to the Accounting and Finance Diploma and/or Accounting and Finance Degree.

COURSE & HOUR REQUIREMENTS

Class Title	Class Hours	Lab Hours	Credit Hours
ACC 120 Principles of Financial Accounting	3	2	4
ACC 122 Principles of Financial Accounting II	3	0	3
ACC 131 Federal Income Taxes	2	2	3
BUS 115 Business Law I	3	0	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	11	4	13

NOTE: This certificate starts each fall and can be completed in 2 semesters.

ACCOUNTING SPREADSHEET CERTIFICATE (C25800C)

The Accounting Spreadsheet Certificate provides students with the skills needed to obtain jobs requiring knowledge of basic accounting and spreadsheets. Credits earned in this program may be transferred to the Accounting and Finance Diploma and/or Accounting and Finance Degree.

COURSE & HOUR REQUIREMENTS

Class Title	Class Hours	Lab Hours	Credit Hours
ACC 120 Principles of Financial Accounting	3	2	4
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 122 Principles of Financial Accounting II	3	0	3
ACC 149 Intro to ACC Spreadsheets	1	3	2
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	10	7	13

NOTE: This certificate starts each fall and can be completed in 2 semesters as sequenced above.

ACCOUNTING PAYROLL/QUICKBOOKS CERTIFICATE (C25800D)

The Accounting Payroll/QuickBooks Certificate provides students with the skills needed to obtain jobs requiring knowledge of basic accounting, payroll, and QuickBooks. Credits earned in this program may be transferred to the Accounting and Finance Diploma and/or Accounting and Finance Degree.

COURSE & HOUR REQUIREMENTS

Class Title	Class Hours	Lab Hours	Credit Hours
ACC 120 Principles of Financial Accounting	3	2	4
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 122 Principles of Financial Accounting II	3	0	3
ACC 140 Payroll Accounting	1	3	2
ACC 150 Accounting Software Applications	1	3	2
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	11	10	15

NOTE: This certificate starts each fall and can be completed in 3 semesters as sequenced above.