

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
ACC 129 Individual Income Taxes	2	2	3
BUS 115 Business Law I	3	0	3
CIS 110 Introduction to Computers	2	2	3
Total	11	6	14
SPRING SEMESTER			
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 149 Intro to ACC Spreadsheets	1	3	2
ACC 150 Accounting Software Applications	1	3	2
BUS 125 Personal Finance	3	0	3
*ENG 111 Writing and Inquiry	3	0	3
Total	11	8	14
SUMMER SEMESTER			
**English Elective	3	0	3
**Math Elective	2/3	2	3/4
**Social/Behavioral Science Elective	3	0	3
Total	8/9	2	9/10
FALL SEMESTER			
ACC 140 Payroll Accounting	1	3	2
ACC 215 Ethics in Accounting	3	0	3
ACC 220 Intermediate Accounting I	3	2	4
BUS 225 Business Finance	2	2	3
ECO 251 Principles of Microeconomics	3	0	3
Total	12	7	15
SPRING SEMESTER			
ACC 227 Practices in Accounting	3	0	3
ACC 268 Info Systems & Internal Ctrl's	3	0	3
HUM 115 Critical Thinking	3	0	3
**Major Electives	6	0	6
Total	15	0	15
TOTAL SEMESTER CREDIT HOURS FOR DEGREE			67/68
**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
**SOCIAL/BEHAVIORAL SCIENCE ELECTIVE <i>Choose one from the following:</i>			
ECO 252 Principles of Macroeconomics	3	0	3
PSY 150 General Psychology	3	0	3
**MAJOR ELECTIVES <i>Choose six (6) semester credit hours from the following:</i>			
ACC 130 Business Income Taxes	2	2	3
ACC 210 Enterprise Risk Management ⁽²⁾	3	0	3
ACC 267 Fraud Examination ⁽¹⁾	3	0	3
ACC 269 Auditing & Assurance Services ⁽¹⁾	3	0	3
BAF 143 Financial Planning ⁽²⁾	3	0	3
BUS 147 Business Insurance	3	0	3
WBL 110 World of Work	1	0	1
WBL 111 Work-Based Learning I	0	10	1
WBL 112 Work-Based Learning I	0	20	2

⁽¹⁾ If students are interested in Auditing, consider taking Major Electives from the following group: ACC 267, ACC 269.

⁽²⁾ If students are interested in Financial Services, consider taking Major Electives from the following group: ACC 210, BAF 143.

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
ACC 129 Individual Income Taxes	2	2	3
BUS 115 Business Law I	3	0	3
CIS 110 Introduction to Computers	2	2	3
Total	11	6	14
SPRING SEMESTER			
ACC 121 Principles of Managerial Accounting	3	2	4
ACC 149 Intro to ACC Spreadsheets	1	3	2
ACC 150 Accounting Software Applications	1	3	2
BUS 125 Personal Finance	3	0	3
*ENG 111 Writing and Inquiry	3	0	3
Total	11	8	14
SUMMER SEMESTER			
HUM 115 Critical Thinking	3	0	3
Total	3	0	3
FALL SEMESTER			
ACC 140 Payroll Accounting	1	3	2
ACC 215 Ethics in Accounting	3	0	3
Total	4	3	5
TOTAL SEMESTER CREDIT HOURS FOR DIPLOMA			36

*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
ECO 251 Principles of Microeconomics	3	0	3
BUS 115 Business Law I	3	0	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	12	4	14

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 121 Principles of Managerial Accounting	3	2	4
ACC 129 Individual Income Taxes	2	2	3
ACC 130 Business Income Taxes	2	2	3
ACC 215 Ethics in Accounting	3	0	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	13	8	17

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 149 Intro to ACC Spreadsheets	1	3	2
CIS 110 Introduction to Computers	2	2	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	9	9	13

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 140 Payroll Accounting	1	3	2
ACC 150 Accounting Software Applications	1	3	2
CIS 110 Introduction to Computers	2	2	3
TOTAL SEMESTER CREDIT HOURS FOR CERTIFICATE	10	12	15