

# PROGRAMS

## ACCOUNTING AND FINANCE

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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.

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### Associate (A25800)

#### Fall Semester 1

|         |                                    | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|------------------------------------|------------|------------|---------------|---------------|
| ACA-115 | Success & Study Skills             | 0          | 2          | 0             | 1             |
| ACC-120 | Principles of Financial Accounting | 3          | 2          | 0             | 4             |
| BUS-110 | Introduction to Business           | 3          | 0          | 0             | 3             |
| CIS-110 | Introduction to Computers          | 2          | 2          | 0             | 3             |
| OST-136 | Word Processing                    | 2          | 2          | 0             | 3             |
|         |                                    |            |            | <b>Total:</b> | <b>14</b>     |

#### Spring Semester 1

|                 |                                     | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|-----------------|-------------------------------------|------------|------------|---------------|---------------|
| ACC-121         | Principles of Managerial Accounting | 3          | 2          | 0             | 4             |
| BUS-115         | Business Law I                      | 3          | 0          | 0             | 3             |
| BUS-137         | Principles of Management            | 3          | 0          | 0             | 3             |
| CTS-130         | Spreadsheet                         | 2          | 2          | 0             | 3             |
| English Options | English Options Listed Below        | 3          | 0          | 0             | 3             |
|                 |                                     |            |            | <b>Total:</b> | <b>16</b>     |

#### Summer Semester 1

|                       |                                     | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|-----------------------|-------------------------------------|------------|------------|---------------|---------------|
| Math Option           | Mathematics Options Listed Below    | 2-3        | 0          | 0             | 3-4           |
| Communications Option | Communications Options Listed Below | 3          | 0          | 0             | 3             |
|                       |                                     |            |            | <b>Total:</b> | <b>6-7</b>    |

#### Fall Semester 2

|         |                                  | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|----------------------------------|------------|------------|---------------|---------------|
| ACC-129 | Individual Income Taxes          | 2          | 2          | 0             | 3             |
| ACC-150 | Accounting Software Applications | 1          | 3          | 0             | 2             |
| ACC-220 | Intermediate Accounting I        | 3          | 2          | 0             | 4             |

**Fall Semester 2**

|                  |                                | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b>    |
|------------------|--------------------------------|------------|------------|---------------|------------------|
| BUS-125          | Personal Finance               | 3          | 0          | 0             | 3                |
| Economics Option | Economics Options Listed Below | 3          | 0          | 0             | 3                |
|                  |                                |            |            |               | <b>Total: 15</b> |

**Spring Semester 2**

|                            |  | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b>       |
|----------------------------|--|------------|------------|---------------|---------------------|
| ACC-130                    | Business Income Taxes                            | 2          | 2          | 0             | 3                   |
| Work-Based Option          | Choose from the Work-Based Options Below         | 1          | 3-10       | 0             | 1-2                 |
| ACC-221                    | Intermediate Accounting II                       | 3          | 2          | 0             | 4                   |
| Humanities Option          | Humanities and Fine Arts Options Listed Below    | 3          | 0          | 0             | 3                   |
| Social & Behavioral Option | Social & Behavioral Science Options Listed Below | 3          | 0          | 0             | 3                   |
|                            |  |            |            |               | <b>Total: 14-15</b> |

**Total Credit Hours: 65-67****English: Choose One of the following courses:**

|         |                      | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|----------------------|------------|------------|---------------|---------------|
| ENG-110 | Freshman Composition | 3          | 0          | 0             | 3             |
| ENG-111 | Writing and Inquiry  | 3          | 0          | 0             | 3             |

**Communications: Choose One of the following:**

|         |   | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|---|------------|------------|---------------|---------------|
| COM-120 | Intro to Interpersonal Communication    | 3          | 0          | 0             | 3             |
| COM-231 | Public Speaking                         | 3          | 0          | 0             | 3             |
| ENG-112 | Writing and Research in the Disciplines | 3          | 0          | 0             | 3             |

**Mathematics: Choose at least 3 hours from the following courses:**

|         |                       | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|-----------------------|------------|------------|---------------|---------------|
| MAT-143 | Quantitative Literacy | 2          | 2          | 0             | 3             |
| MAT-152 | Statistical Methods I | 3          | 2          | 0             | 4             |
| MAT-171 | Precalculus Algebra   | 3          | 2          | 0             | 4             |

**Economics: Choose from the following courses:**

|         |                              | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|------------------------------|------------|------------|---------------|---------------|
| ECO-251 | Principles of Microeconomics | 3          | 0          | 0             | 3             |
| ECO-252 | Principles of Macroeconomics | 3          | 0          | 0             | 3             |

**Work-Based Learning: Choose from the following courses:**

|         |                       | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|-----------------------|------------|------------|---------------|---------------|
| ACC-140 | Payroll Accounting    | 1          | 3          | 0             | 2             |
| WBL-111 | Work-Based Learning I | 0          | 10         | 0             | 1             |

**Humanities/Fine Arts Choices for AAS Degree Programs Unless Otherwise Noted:**

|         |                        | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|------------------------|------------|------------|---------------|---------------|
| ART-111 | Art Appreciation       | 3          | 0          | 0             | 3             |
| HUM-110 | Technology and Society | 3          | 0          | 0             | 3             |
| HUM-115 | Critical Thinking      | 3          | 0          | 0             | 3             |

**Humanities/Fine Arts Choices for AAS Degree Programs Unless Otherwise Noted:**

|         |                    | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|--------------------|------------|------------|---------------|---------------|
| MUS-110 | Music Appreciation | 3          | 0          | 0             | 3             |

**Social and Behavioral Sciences Choices for AAS Degree Programs Unless Otherwise Noted:**

|         |                              | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|------------------------------|------------|------------|---------------|---------------|
| ECO-251 | Principles of Microeconomics | 3          | 0          | 0             | 3             |
| ECO-252 | Principles of Macroeconomics | 3          | 0          | 0             | 3             |
| POL-120 | American Government          | 3          | 0          | 0             | 3             |
| PSY-150 | General Psychology           | 3          | 0          | 0             | 3             |
| SOC-210 | Introduction to Sociology    | 3          | 0          | 0             | 3             |

**Diploma (D25800)**

**Fall Semester 1**

|                 |                                    | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|-----------------|------------------------------------|------------|------------|---------------|---------------|
| ACC-120         | Principles of Financial Accounting | 3          | 2          | 0             | 4             |
| ACC-129         | Individual Income Taxes            | 2          | 2          | 0             | 3             |
| CIS-110         | Introduction to Computers          | 2          | 2          | 0             | 3             |
| English Options | English Options Listed Below       | 3          | 0          | 0             | 3             |
| OST-136         | Word Processing                    | 2          | 2          | 0             | 3             |
| BUS-125         | Personal Finance                   | 3          | 0          | 0             | 3             |
| <b>Total:</b>   |                                    |            |            |               | <b>19</b>     |

**Spring Semester 1**

|                 |  | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|-----------------|--|------------|------------|---------------|---------------|
| ACC-121         | Principles of Managerial Accounting          | 3          | 2          | 0             | 4             |
| BUS-137         | Principles of Management                     | 3          | 0          | 0             | 3             |
| BUS-115         | Business Law I                               | 3          | 0          | 0             | 3             |
| Business Option | Accounting and Business Options listed Below | 2-3        | 0-2        | 0             | 3             |
| CTS-130         | Spreadsheet                                  | 2          | 2          | 0             | 3             |
| <b>Total:</b>   |  |            |            |               | <b>16</b>     |

**Summer Semester 1**

|                      |                                    | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|----------------------|------------------------------------|------------|------------|---------------|---------------|
| Communication Option | Communication Options Listed Below | 3          | 0          | 0             | 3             |
| <b>Total:</b>        |                                    |            |            |               | <b>3</b>      |

**Total Credit Hours: 38**

**English: Choose One of the following courses:**

|         |                      | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|----------------------|------------|------------|---------------|---------------|
| ENG-110 | Freshman Composition | 3          | 0          | 0             | 3             |
| ENG-111 | Writing and Inquiry  | 3          | 0          | 0             | 3             |

**Accounting and Business Option: Choose from the following courses:**

|         |                       | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|-----------------------|------------|------------|---------------|---------------|
| ACC-130 | Business Income Taxes | 2          | 2          | 0             | 3             |

**Accounting and Business Option: Choose from the following courses:**

|         |                          | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|--------------------------|------------|------------|---------------|---------------|
| BUS-110 | Introduction to Business | 3          | 0          | 0             | 3             |

**Communications: Choose One of the following:**

|         |   | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|---|------------|------------|---------------|---------------|
| COM-120 | Intro to Interpersonal Communication    | 3          | 0          | 0             | 3             |
| COM-231 | Public Speaking                         | 3          | 0          | 0             | 3             |
| ENG-112 | Writing and Research in the Disciplines | 3          | 0          | 0             | 3             |

**Certificates****Certificate in Accounting and Finance (C25800)****Fall Semester 1**

|         |                                    | <b>Lec</b> | <b>Lab</b> | <b>Clinic</b> | <b>Credit</b> |
|---------|------------------------------------|------------|------------|---------------|---------------|
| ACC-120 | Principles of Financial Accounting | 3          | 2          | 0             | 4             |
| ACC-129 | Individual Income Taxes            | 2          | 2          | 0             | 3             |
| BUS-110 | Introduction to Business           | 3          | 0          | 0             | 3             |
| CIS-110 | Introduction to Computers          | 2          | 2          | 0             | 3             |
| OST-136 | Word Processing                    | 2          | 2          | 0             | 3             |

**Total: 16****Total Credit Hours: 16**

