

ACCOUNTING, ASSOCIATE IN APPLIED SCIENCE (ACCT)

Effective: Fall 2016

The career program in Accounting prepares students for various entry-level positions in the field of accounting. It is strongly recommended that students who plan to pursue further studies at a four-year institution immediately after graduation to major in Accounting take the Business Administration with the Accounting Concentration program.

Program Outcomes

Upon successful completion of this program, students should be able to:

- Perform all steps in the accounting cycle for business entities.
- Analyze financial statements, recognize potential problem areas and suggest appropriate actions to alleviate or eliminate problems.
- Prepare a federal income tax return and other tax forms for representative individuals including the person who is operating the business as a single proprietorship.
- Record representative cost accounting transactions and subsequently reflect the effect of these transactions in appropriate financial statements.
- Recognize special needs of business.
- Prepare various operating budgets leading to the preparation of a master budget.
- Prepare variance reports.
- Demonstrate a knowledge of capital budgeting.
- Discuss the importance of ethical behavior in business operations.
- Demonstrate efficient utilization of appropriate accounting software.
- Apply basic economic principles in the business decision-making process.
- Describe the contemporary legal environment in business.

Full-Time Academic Plan

First Semester		Hours
ENG 100	English Composition I	3
BUS 104	Mathematics for Business	3
BUS 100	Introduction to Business	3
ACC 111	Financial Accounting	3
CS 100	Introduction to Information Technology	3
Hours		15
Second Semester		Hours
ENG 112	English Composition II: Writing About Literature	3
ACC 112	Managerial Accounting	3
ACC 115	Computerized Accounting	4
BUS/DPR Elective		3
Any Diversity and Social Justice designated Social Science course		3
Hours		16
Third Semester		Hours
ACC 201	Introduction to Cost Accounting	3
BUS 130	Business Communication	3
ACC 202	Introduction to Tax Accounting	3
or ACC 210	or Federal Income Tax Accounting	
Any Scientific Inquiry designated Science course		4
Behavioral & Social Science Elective		3
Hours		16

Fourth Semester		
BUS 243	Legal Environment of Business	3
ECO 210	Macroeconomic Principles	3
or ECO 220	or Microeconomic Principles	
Arts & Humanities Elective		3
BUS/DPR Elective		3
Open Elective		3
Hours		15
Total Hours		62

Notes

BUS/DPR Electives

Code	Title	Hours
CS 111	Computer Applications	3
CS 113	Database Management Systems	3
BUS 210	Principles of Management	3
BUS 214	Organizational Behavior	3
BUS 215	Human Resource Management	3
BUS 220	Elementary Statistics	3
BUS 230	Principles of Marketing	3
BUS 231	Principles of Advertising	3
BUS 232	Principles of Finance	3

Diversity and Social Justice designated courses (https://catalog.dccc.edu/academic-programs/college-academic-learning-goals/#DJ_Course_List).

Scientific Inquiry designated courses. (https://catalog.dccc.edu/academic-programs/college-academic-learning-goals/#SR_Course_List)

Arts and Humanities Electives

This list does not indicate College Academic Learning Goal designation (<https://catalog.dccc.edu/academic-programs/college-academic-learning-goals/>). Refer to your program curriculum for more information.

The subject areas listed are generally transferable to most institutions. However, transferability is always determined by the college or university you are planning to transfer to. Be sure to meet with a transfer advisor before making your course selections.

- ART - Art (<https://catalog.dccc.edu/courses/course-descriptions/art/>)
- COMM - Communication Studies (<https://catalog.dccc.edu/courses/course-descriptions/comm/>)
- DRA - Drama (<https://catalog.dccc.edu/courses/course-descriptions/dra/>)
- ENG - English (<https://catalog.dccc.edu/courses/course-descriptions/eng/>) (ENG 115 and above)
- HUM - Humanities (<https://catalog.dccc.edu/courses/course-descriptions/hum/>)
- MUS - Music (<https://catalog.dccc.edu/courses/course-descriptions/mus/>)
- PHI - Philosophy (<https://catalog.dccc.edu/courses/course-descriptions/phi/>)

Some programs specify or recommend a Foreign Language.

Code	Title	Hours
<i>Foreign Languages:</i>		
FRE 101	Elementary French I	
FRE 102	Elementary French II	
FRE 111	Intermediate French I	
FRE 112	Intermediate French II	
SPA 101	Elementary Spanish I	
SPA 102	Elementary Spanish II	
SPA 201	Intermediate Spanish I	
SPA 202	Intermediate Spanish II	

Behavioral and Social Science

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- ADJ - Administration of Justice (<https://catalog.dccc.edu/courses/course-descriptions/adj/>)
- ECE - Early Childhood Education (<https://catalog.dccc.edu/courses/course-descriptions/ece/>)
- ECO - Economics (<https://catalog.dccc.edu/courses/course-descriptions/eco/>)
- EDU - Education (<https://catalog.dccc.edu/courses/course-descriptions/edu/>)
- HIS - History (<https://catalog.dccc.edu/courses/course-descriptions/his/>)
- INT - Interdisciplinary (<https://catalog.dccc.edu/courses/course-descriptions/int/>)
- POL - Political Science (<https://catalog.dccc.edu/courses/course-descriptions/pol/>)
- PSY - Psychology (<https://catalog.dccc.edu/courses/course-descriptions/psy/>)
- SOC - Sociology (<https://catalog.dccc.edu/courses/course-descriptions/soc/>)
- SWO - Social Work (<https://catalog.dccc.edu/courses/course-descriptions/swo/>)
- TSC - Trauma Studies (<https://catalog.dccc.edu/courses/course-descriptions/tsc/>)

Part-Time Academic Plan

Course	Title	Hours
First Semester		
ACC 111	Financial Accounting	3
CS 100	Introduction to Information Technology	3
ENG 100	English Composition I	3
Hours		9
Second Semester		
ACC 115	Computerized Accounting	4
BUS 100	Introduction to Business	3
Any Diversity and Social Justice designated Social Science course		3
Hours		10

Third Semester		
ACC 112	Managerial Accounting	3
BUS 104	Mathematics for Business	3
ENG 112	English Composition II: Writing About Literature	3
Hours		9
Fourth Semester		
ACC 201	Introduction to Cost Accounting	3
BUS 130	Business Communication	3
Social Science Elective		3
Hours		9
Fifth Semester		
ACC 202 or ACC 210	Introduction to Tax Accounting or Federal Income Tax Accounting	3
BUS 243	Legal Environment of Business	3
Any Scientific Inquiry designated Science course		4
Hours		10
Sixth Semester		
ECO 210 or ECO 220	Macroeconomic Principles or Microeconomic Principles	3
Humanities Elective		3
BUS/DPR Elective		3
Hours		9
Seventh Semester		
Open Elective		3
BUS/DPR Elective		3
Hours		6
Total Hours		62

Notes

BUS/DPR Electives

Code	Title	Hours
CS 111	Computer Applications	3
CS 113	Database Management Systems	3
BUS 210	Principles of Management	3
BUS 214	Organizational Behavior	3
BUS 215	Human Resource Management	3
BUS 220	Elementary Statistics	3
BUS 230	Principles of Marketing	3
BUS 231	Principles of Advertising	3
BUS 232	Principles of Finance	3

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Career

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SPA 202	Intermediate Spanish II	

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