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## Specialized Associate Degree—Accounting

**Objective:** This program is designed to prepare the graduate for a position as a full-charge bookkeeper or junior-level accountant and to expand a student's potential for assumption of supervisory or management responsibilities within a company. Cost, financial, and tax accounting are the foundation of this program. The general education classes emphasize critical thinking, human relations, and decision-making skills required of well-qualified accounting personnel. In addition, the program has a strong emphasis on computerized spreadsheets, word processing, and computerized accounting. In keeping with the philosophy of the College, the emphasis in this program is placed on marketable skills.

**Expected Educational Outcomes:** Upon completing the Specialized Associate Degree – Accounting program, students will have demonstrated:

1. The ability to maintain a set of accounting records for a business and complete the financial reporting requirements.
2. The critical thinking skills required to analyze business transactions and make the necessary judgment to ensure accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP).
3. The ability to assist or prepare budgets and provide management advisory services on assessing costs and how they can be controlled.
4. The understanding of the Income Tax rules and regulations as they pertain to individuals and businesses and the ability to assist in preparing tax returns and assisting in the tax planning as it relates to planning future transactions.
5. A solid theoretical grasp of Generally Accepted Accounting Principles, which will assist the student/graduate in dealing with future unfamiliar accounting situations.
6. Enhanced proficiency with the QuickBooks, Peachtree, and Great Plains accounting software programs.
7. An understanding of the importance in the workplace of various forms of communications and other human relations skills.

**Specialized (Occupational) Associate Degree** awarded upon successful completion of all graduation requirements.

## Specialized Associate Degree—Accounting

### Program Outline: Requirements for Graduation

| Class No. | Class Title                        | Qtr.  |       | Class No.                | Class Title   | Qtr.  |       |
|-----------|------------------------------------|-------|-------|--------------------------|---|-------|-------|
|           |                                    | Hours | Units |                          |   | Hours | Units |
| AC160A    | Fundamentals of Accounting IA      | 25    | 2.5   | CM185A                   | QuickBooks Pro I  | 25    | 1.0   |
| AC160B    | Fund. of Accounting IB             | 25    | 2.5   | CM185B                   | QuickBooks Pro II   | 25    | 1.0   |
| AC160C    | Fund. of Accounting IC             | 25    | 2.5   | CM185C                   | QuickBooks Pro III  | 25    | 1.0   |
| AC160D    | Fund. of Accounting ID             | 25    | 2.5   | CM192A                   | Microsoft Office Professional: An Overview of Word and Excel        | 25    | 1.0   |
| AC16LA    | Fundamentals of Accounting IA Lab  | 25    | 1.0   | CM192B                   | Microsoft Office Professional: An Overview of Access and PowerPoint | 25    | 1.0   |
| AC16LB    | Fund. of Accounting IB Lab         | 25    | 1.0   | CM240A                   | Peachtree I   | 25    | 1.0   |
| AC16LC    | Fund. of Accounting IC Lab         | 25    | 1.0   | CM240B                   | Peachtree II  | 25    | 1.0   |
| AC16LD    | Fund. of Accounting ID Lab         | 25    | 1.0   | CM250A                   | Great Plains I  | 25    | 1.0   |
| AC170A    | Fundamentals of Accounting IIA     | 25    | 2.5   | CM320B                   | Excel Certification Preparation                                     | 25    | 1.0   |
| AC170B    | Fund. of Accounting IIB            | 25    | 2.5   | EN100A                   | Business English IA - Grammar                                       | 25    | 2.5   |
| AC170C    | Fund. of Accounting IIC            | 25    | 2.5   | EN100B                   | Business English IB - Grammar                                       | 25    | 2.5   |
| AC170D    | Fund. of Accounting IID            | 25    | 2.5   | EN200A                   | Business English IIA - Punctuation                                  | 25    | 2.5   |
| AC17LA    | Fundamentals of Accounting IIA Lab | 25    | 1.0   | EN200B                   | Business English IIB - Punctuation                                  | 25    | 2.5   |
| AC17LB    | Fund. of Accounting IIB Lab        | 25    | 1.0   | EN300A                   | Business Correspondence I   | 25    | 1.0   |
| AC17LC    | Fund. of Accounting IIC Lab        | 25    | 1.0   | EN300B                   | Business Correspondence II  | 25    | 1.0   |
| AC17LD    | Fund. of Accounting IID Lab        | 25    | 1.0   | GB101                    | Career Transitions  | 25    | 2.5   |
| AC180A    | Payroll Accounting                 | 25    | 1.0   | LG130A                   | Business Law I  | 25    | 2.5   |
| AC190A    | Federal Income Tax I               | 25    | 2.5   | LG130B                   | Business Law II   | 25    | 2.5   |
| AC190B    | Federal Income Tax II              | 25    | 2.5   | LG130C                   | Business Law III  | 25    | 2.5   |
| AC190C    | Federal Income Tax III             | 25    | 2.5   | LG130D                   | Business Law IV   | 25    | 2.5   |
| AC190D    | Federal Income Tax IV              | 25    | 2.5   |                          |   |       |       |
| AC274A    | Intermediate Accounting I          | 25    | 2.5   | <b>General Education</b> |   |       |       |
| AC274B    | Intermediate Accounting II         | 25    | 2.5   | CM100                    | Computer Literacy   | 25    | 2.5   |
| AC274C    | Intermediate Accounting III        | 25    | 2.5   | EN303A                   | Management Communications I   | 25    | 2.5   |
| AC274D    | Intermediate Accounting IV         | 25    | 2.5   | EN303B                   | Management Communications II  | 25    | 2.5   |
| AC280A    | Managerial Accounting I            | 25    | 2.5   | GB200A                   | Human Relations I   | 25    | 2.5   |
| AC280B    | Managerial Accounting II           | 25    | 2.5   | GB200B                   | Human Relations II  | 25    | 2.5   |
| AC280C    | Managerial Accounting III          | 25    | 2.5   | MA101                    | Introduction to Algebra   | 25    | 2.5   |
| AC280D    | Managerial Accounting IV           | 25    | 2.5   |                          |   |       |       |
| AC290A    | Cost Accounting I                  | 25    | 2.5   | Total:                   |   | 1750  | 127.5 |
| AC290B    | Cost Accounting II                 | 25    | 2.5   | Total Weeks/Quarters     |   |       |       |
| AC400 *   | Accounting Externship              | 50    | 1.0   | Daytime:                 |   | 70/7  |       |
| BM141     | Math Review                        | 25    | 1.0   | Evening:                 |   | 105/7 |       |
| BM142     | Business Math                      | 25    | 2.5   |                          |   |       |       |
| BM143     | Financial Math                     | 25    | 2.5   |                          |   |       |       |
| BM195A    | 10-Key Keypad                      | 25    | 1.0   |                          |   |       |       |
| CM050A    | Introduction to the Internet       | 25    | 1.0   |                          |   |       |       |
| CM127A    | Beginning Keyboarding              | 25    | 1.0   |                          |   |       |       |
| CM127B    | Introduction to Microsoft Word I   | 25    | 1.0   |                          |   |       |       |
| CM166A    | Beginning Excel                    | 25    | 1.0   |                          |   |       |       |
| CM166B    | Intermediate Excel                 | 25    | 1.0   |                          |   |       |       |
| CM166C    | Advanced Excel                     | 25    | 1.0   |                          |   |       |       |
| CM168A    | Beginning Access                   | 25    | 1.0   |                          |   |       |       |

**Keyboarding Speed Requirement:** 35 NWPM

\* See eligibility requirements under "Class Descriptions", page 89.