

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

- 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.

Curriculum

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
Social Science Elective		3
Hours		16
Fourth Semester		Hours
BUS 243	Legal Environment of Business	3

ECO 210 or ECO 220	Macroeconomic Principles or Microeconomic Principles	3
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 211	Supervision	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)

Humanities Elective - Career Program

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.

For career programs:

Code	Title	Hours
Courses listed under subject areas:		
ARB 101	Elementary Arabic I (or above)	3
ART 100	Art and Child Development (or above)	3
COMM 100	Interpersonal Communication (or above)	3
DRA 100	Introduction to Theatre (or above)	3
ENG 112	English Composition II: Writing About Literature (or above)	3
FRE 101	Elementary French I (or above)	3
GER 101	Elementary German I (or above)	3
HUM 100	Introduction to Visual Arts (or above)	3
ITA 101	Elementary Italian I (or above)	3
MUS 101	Fundamentals of Music (or above)	3
PHI 100	Introduction to Philosophy (or above)	3
SPA 101	Elementary Spanish I (or above)	3

Social Science Elective - Career Programs

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.

All ADJ (<https://catalog.dccc.edu/courses/course-descriptions/adj/>),
ECE (<https://catalog.dccc.edu/courses/course-descriptions/ece/>),
ECO (<https://catalog.dccc.edu/courses/course-descriptions/eco/>),
EDU (<https://catalog.dccc.edu/courses/course-descriptions/edu/>),
HIS (<https://catalog.dccc.edu/courses/course-descriptions/his/>), INT
(<https://catalog.dccc.edu/courses/course-descriptions/int/>), POL
(<https://catalog.dccc.edu/courses/course-descriptions/pol/>), PSY
(<https://catalog.dccc.edu/courses/course-descriptions/psy/>), SOC
(<https://catalog.dccc.edu/courses/course-descriptions/soc/>), SWO
(<https://catalog.dccc.edu/courses/course-descriptions/swo/>) courses.