# **ACCOUNTING, ASSOCIATE IN APPLIED SCIENCE (ACCT)**

Effective: Fall 2016

The career program in Accounting prepares students for various entrylevel 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.

# 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		
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		
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

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

Total Hours

### 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		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/collegeacademic-learning-goals/#DJ\_Course\_List). Scientific Inquiry designated courses. (https:// catalog.dccc.edu/academic-programs/collegeacademic-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-academiclearning-goals/). Refer to your program curriculum for more information.

For career programs:

Code	Title	Hours		
Courses listed under subject areas:				
ARB 101	(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 above)	(or 3		
FRE 101	Elementary French I (or above)	3		
GER 101	(or above)	3		
HUM 100	Introduction to Visual Arts (or above)	3		
ITA 101	(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/edu/), 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/pol/), SOC (https://catalog.dccc.edu/courses/course-descriptions/soc/), SWO (https://catalog.dccc.edu/courses/course-descriptions/soc/), SWO

## Career

Career Information for this Program (https://dccc.lightcastcc.com/ programs/accounting-associate-in-applied-science/)

Accounting (Associate in Arts)

#### **Career Coach**

Browse or search for careers and we will give you relevant data on wages, employment, and the training you need.

#### **DCCC Career and Counseling Services**

Faculty and staff in Career & Counseling Services are eager to help you become successful in college and in life. We offer services to assist you at any point in your academic journey and we tailor our approach to meet your individual needs.