

# ACCOUNTING (PROFESSIONAL), CERTIFICATE OF COMPETENCY (ACC)

Effective: Fall 2008

This program is designed for qualified college graduates interested in a career in accounting. The demand for qualified people in public accounting is great. Advancement in the field is limited only by the individual's ability and is very rapid for the highly qualified. This program offers students the specific education needed to sit for the Certified Public Accountant's examination. Those individuals without a bachelor's degree may enroll in this program; however, the bachelor's degree is required to sit for the CPA exam.

An Associate in Applied Science (<https://catalog.dccc.edu/academic-programs/programs-study/accounting-aas/>) degree is also available.

## Program Outcomes

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

- Explain the importance of recognizing, measuring and reporting income and the content, purposes and limitations of a balance sheet.
- Identify and explain the accounting significance of transactions and events that cause the balance in owner's equity to change.
- Discuss the environmental factors and underlying theoretical structures related to the accounting discipline.
- Develop an audit program and perform each of the steps in that program.
- Discuss the ethical considerations facing the professional accountant in today's business environment.

## Full-Time Academic Plan

The College will award a certificate of competency to students who complete an approved credit-bearing career program that requires less than 30 credits. General education courses may not be required for programs that have less than 30 credits. The student must have a cumulative GPA of 2.0 or higher. At least six credit hours must be in courses that are awarded grade points.

This program requires 18 to 19 credits of course work consisting of four core courses (12 credits) and two elective courses (6 credits).

| Code  | Title                      | Hours |
|---|----------------------------|-------|
| <b>Foundation Courses</b>   |                            |       |
| Students who lack adequate foundation are required to take the following courses: |                            |       |
| ACC 111   | Financial Accounting       |       |
| ACC 112   | Managerial Accounting      |       |
| <b>Required Courses</b>   |                            |       |
| ACC 251   | Intermediate Accounting I  | 3     |
| ACC 252   | Intermediate Accounting II | 3     |
| ACC 253   | Advanced Accounting        | 3     |
| ACC 254   | Auditing                   | 3     |

|                              |                               |              |
|------------------------------|-------------------------------|--------------|
| <b>Program Electives</b>     |                               |              |
| Select two of the following: |                               |              |
| ACC 115                      | Computerized Accounting       | 6-7          |
| ACC 210                      | Federal Income Tax Accounting |              |
| BUS 220                      | Elementary Statistics         |              |
| BUS 243                      | Legal Environment of Business |              |
| <b>Total Hours</b>           |                               | <b>18-19</b> |

## Part-Time Academic Plan

| Course                 | Title                      | Hours        |
|------------------------|----------------------------|--------------|
| <b>Prerequisites</b>   |                            |              |
| ACC 111                | Financial Accounting       |              |
| ACC 112                | Managerial Accounting      |              |
| <b>Hours</b>           |                            | <b>0</b>     |
| <b>First Semester</b>  |                            |              |
| ACC 251                | Intermediate Accounting I  | 3            |
| Program Elective       |                            | 3            |
| <b>Hours</b>           |                            | <b>6</b>     |
| <b>Second Semester</b> |                            |              |
| ACC 252                | Intermediate Accounting II | 3            |
| Program Elective       |                            | 3-4          |
| <b>Hours</b>           |                            | <b>6-7</b>   |
| <b>Third Semester</b>  |                            |              |
| ACC 253                | Advanced Accounting        | 3            |
| ACC 254                | Auditing                   | 3            |
| <b>Hours</b>           |                            | <b>6</b>     |
| <b>Total Hours</b>     |                            | <b>18-19</b> |

| Code                         | Title                         | Hours |
|------------------------------|-------------------------------|-------|
| <b>Program Electives</b>     |                               |       |
| Select two of the following: |                               |       |
| ACC 115                      | Computerized Accounting       | 4     |
| ACC 210                      | Federal Income Tax Accounting | 3     |
| BUS 220                      | Elementary Statistics         | 3     |
| BUS 243                      | Legal Environment of Business | 3     |

## Career