

## Accounting & Finance

### Accounting & Finance **Credential: Associate in Applied Science Degree in Accounting & Finance A25800**

The Accounting & Finance curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to coursework in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of Communication, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Program Length: 5 semesters  
 Career Pathway Options: Associate in Applied Science Degree in Accounting & Finance  
 Program Sites: Lee Main Campus - Day Program, Selected Evening; Distance Education

#### Course Requirements for Accounting Degree

<b>1. General Education Requirements (15 SHC)</b>			C-L-SHC
ENG 111	Writing and Inquiry	3-0-3	
Humanities/Fine Arts Requirement		3-0-3	
Social/Behavioral Science Requirement		3-0-3	
Communications; Take one course:			
ENG 112	Writing/Research in Disc	3-0-3	
ENG 114	Prof Research & Reporting	3-0-3	
ENG 115	Oral Communication	3-0-3	
ENG 116	Technical Report Writing	3-0-3	
COM 110	Introduction to Communication	3-0-3	
COM 120	Intro Interpersonal Com	3-0-3	
COM 231	Public Speaking		
Mathematics; Take one course:			
MAT 110	Math Measurement & Literacy	2-2-3	
MAT 143	Quantitative Literacy	2-2-3	
<b>2. Major Requirements (31 SHC)</b>			
ACC 120	Principles of Financial Accounting	3-2-4	
ACC 121	Principles of Managerial Accounting	3-2-4	
ACC 140	Payroll Accounting	1-3-2	
ACC 149	Intro to ACC Spreadsheets	1-3-2	
ACC 129	Individual Income Taxes	2-2-3	
ACC 220	Intermediate Accounting I	3-2-4	
BUS 115	Business Law I	3-0-3	

BUS 125	Personal Finance	3-0-3
CIS 110	Introduction to Computers	2-2-3
Economics Requirement—Take one course (3 SHC)		
ECO 151	Survey of Economics	3-0-3
ECO 251	Principles of Microeconomics	3-0-3
ECO 252	Principles of Macroeconomics	3-0-3

#### 3. Other Major Requirements (21 SHC)

ACC 122	Principles of Financial Accounting II	3-0-3
ACC 130	Business Income Taxes	2-2-3
ACC 150	Accounting Software Applications	1-3-2
ACC 221	Intermediate Accounting II	3-2-4
ACC 227	Practices in Accounting	3-0-3
BUS 110	Introduction to Business	3-0-3
BUS 225	Business Finance	2-2-3

#### 4. Other Requirements (1 SHC)

Choose one course:		
ACA 122	College Transfer Success	0-2-1

Total Semester Hours Credit Required: 68

### Accounting & Finance **Credential: Diploma in Accounting & Finance D25800**

The Accounting & Finance curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to coursework in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of communication, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Career Pathway Options: Associate in Applied Science Degree in Accounting & Finance  
 Program Length: 3 semesters  
 Program Sites: Lee Main Campus – Day Program, Selected Evening; Distance Education

#### Course Requirements for Accounting Diploma

<b>1. General Education Requirements (6 SHC)</b>			C-L-SHC
ENG 111	Writing and Inquiry	3-0-3	
Mathematics, Take one course:			
MAT 110	Math Measurement & Literacy	2-2-3	
MAT 143	Quantitative Literacy	2-2-3	

**2. Major Requirements (20 SHC)**

ACC 120	Principles of Financial Accounting	3-2-4
ACC 121	Principles of Managerial Accounting	3-2-4
ACC 129	Individual Income Tax	2-2-3
BUS 115	Business Law I	3-0-3
CIS 110	Introduction to Computers	2-2-3

**Economics Requirement—Take 3 SHC**

ECO 151	Survey of Economics	3-0-3
ECO 251	Prin of Microeconomics	3-0-3
ECO 252	Prin of Macroeconomics	3-0-3

**3. Other Major Requirements (11 SHC)**

ACC 122	Principles of Financial Accounting II	3-0-3
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
Take 2 credits from:		
ACC 140	Payroll Accounting	1-3-2
ACC 150	Accounting Software Appl	1-3-2

**III. Other Requirements (1 SHC)**

Choose one course:

ACA 122	College Transfer Success	0-2-1
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Total Semester Hours Credit Required: 38

**Accounting & Finance****Credential: Income Tax Preparer Certificate  
C25800T0**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of income tax preparation. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting & Finance provided the student meets the entrance requirements for the Accounting program.

Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting & Finance, Diploma in Accounting & Finance (Higher entrance standards required), Payroll Accounting Certificate, Small Business Financial Advisor Certificate I and II.

Program Sites: Lee Main Campus – Day Program, Selected Evening; Distance Education

**Course Requirements for Income Tax Preparer Certificate**

<b>1. Major Requirements (7 SHC)</b>		C-L-SHC
ACC 120	Principles of Financial Accounting	3-2-4
ACC 129	Individual Income Taxes	2-2-3
<b>2. Other Major Requirements (9 SHC)</b>		
ACC 122	Prin of Financial Acct II	3-0-3
ACC 130	Business Income Taxes	2-2-3
BUS 125	Personal Finance	3-0-3

Total Semester Hours Credit Required for Graduation: 16

**Accounting & Finance****Credential: Payroll Accounting Certificate  
C25800P0**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting & Finance, provided the student meets the entrance requirements for the Accounting program.

Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting & Finance, Diploma in Accounting & Finance (Higher entrance standards required), Income Tax Preparer Certificate, Small Business Financial Advisor Certificate I and II.

Program Sites: Lee Main Campus – Day Program, Selected Evening; Distance Education

**Course Requirements for Payroll Accounting Certificate**

<b>1. Major Requirements (20 SHC)</b>		C-L-SHC
ACC 120	Principles of Financial Accounting	3-2-4
ACC 129	Individual Income Taxes	2-2-3
CIS 110	Introduction to Computers	2-2-3

**2. Other Requirements (7 SHC)**

ACC 140	Payroll Accounting	1-3-2
ACC 150	Accounting Software Applications	1-3-2
BUS 125	Personal Finance	3-0-3

Total Semester Hours Credit Required: 17

**Accounting & Finance****Credential: Small Business Financial Advisor Certificate  
C25800**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of small business financial management. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Entrance Standards: See General Admission Standards in catalog

Academic Standards: See General Academic Standards in catalog

Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting, Diploma in Accounting (Higher entrance standards required), Income Tax Preparer Certificate, Payroll Accounting Certificate, Small Business Financial Advisor Certificate II.

Program Sites: Lee Main Campus – Day Program, Selected Evening; Distance Education

**Course Requirements for Small Business Financial  
Advisor Certificate**

<b>1. Major Requirements (8 SHC)</b>		<b>C-L-SHC</b>
ACC 120	Principles of Financial Accounting	3-2-4
ACC 121	Principles of Managerial Accounting	3-2-4

<b>2. Other Major Requirements (7 SHC)</b>		
ACC 140	Payroll Accounting	1-3-2
ACC 150	Accounting Software Applications	1-3-2
BUS 125	Personal Finance	3-0-3

Total Semester Hours Credit Required: 15