

# Accounting

## Associate of Applied Science in Accounting Technology – TechPrep–AT2

Accounting, which is often called the “*language of business*,” provides essential information about the economic activities of a business to its owners, its creditors, and other groups. The two-year Accounting Technology Program is designed to prepare students for mid-level accounting positions, such as full-charge bookkeepers or clerical supervisors in business industry. Emphasis is placed on generally accepted accounting principles and internal accounting procedures, as well as computer applications.

Although the degree plan contains courses which may be applicable to a four-year accounting degree, it is primarily designed to prepare the student for immediate job placement. Students pursuing a bachelor’s degree in accounting should refer to the Associate of Science in Business Administration section of this catalog and see a counselor prior to registration.

Students desiring a less comprehensive program that includes some accounting procedures and practices should consider the Accounting Technician Certificate or Advanced Accounting Technician Certificate.

Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303, Introduction to Accounting I, before taking ACCT 2401, Principles of Accounting I: Financial.

Students should plan to take a capstone course, as listed below, in their last semester and should speak with an accounting advisor prior to registering for the final semester.

FIRST SEMESTER	SCH
— ACCT 2401 Principles of Accounting I - Financial	4
— <b>ENGL 1301 English Composition I</b>	<b>3</b>
—♦ <b>POFI 1401 Computer Applications I</b>	<b>4</b>
— POFT 1321 Business Math	3
— ACNT 1331 Federal Income Tax: Individual	3
	<b>17</b>
SECOND SEMESTER	
— ACCT 2402 Principles of Accounting II - Managerial	4
— POFT 2312 Business Correspondence & Communication	3
— ACNT 1311 Introduction to Computerized Accounting	3
— ACNT 1329 Payroll & Business Tax Accounting	3
— --- Business Elective*	3
	<b>16</b>
THIRD SEMESTER	
— ACNT 2303 Intermediate Accounting I	3
— ACNT 1313 Computerized Accounting Applications	3
— BUSI 1301 Business Principles	3
— <b>SPCH 1315 Principles of Public Speaking</b>	
or	
— <b>SPCH 1321 Business &amp; Professional Communication</b>	<b>3</b>
— --- <b>Natural Science/Mathematics</b>	<b>4</b>
	<b>16</b>
FOURTH SEMESTER	
— ACNT 2304 Intermediate Accounting II	3
— BUSI 2301 Business Law	3
— ACNT 2309 Cost Accounting	3
— --- <b>Social/Behavioral Science</b>	<b>3</b>
— --- <b>Humanities/Fine Arts</b>	<b>3</b>
—●ACNT 2389 Internship-Accounting	
or	
—●ACNT 2302 Accounting Capstone	3
	<b>18</b>
<b>Total Semester Credit Hours for Degree</b>	<b>67</b>

\* Business elective to be chosen from ACNT, BUSI, or BUSG courses.

## Certificate of Completion in Accounting Technician–TA1

The Certificate Programs in accounting are composed of coursework designed to prepare the student for entry-level accounting positions, such as accounts receivable clerk, accounts payable clerk, small office bookkeeper, cashier, or payroll clerk. The programs are designed for the student who plans to seek employment at the end of two or three semesters of training. All courses may apply toward the Associate of Applied Science (AAS) in Accounting Technology Degree.

Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303, Introduction to Accounting I, before taking ACCT 2401, Principles of Accounting I: Financial.

FIRST SEMESTER	SCH
— ACCT 2401 Principles of Accounting I - Financial	4
— POFT 1321 Business Math	3
— POFI 1401 Computer Applications I	4
— ACNT 1331 Federal Income Tax: Individual	3
— POFT 1301 Business English	
or	
— ENGL 1301 English Composition I	3
	<b>17</b>
SECOND SEMESTER	
— ACCT 2402 Principles of Accounting II - Managerial	4
— ACNT 1311 Introduction to Computerized Accounting	3
— POFT 2312 Business Correspondence & Communication	3
— ACNT 1329 Payroll & Business Tax Accounting	3
— ACNT 1313 Computerized Accounting Applications	3
—●ACNT 2386 Internship-Accounting Technology/ Technician & Bookkeeping	
or	
—●ACNT 2302 Accounting Capstone	3
	<b>19</b>
<b>Total Semester Credit Hours for Certificate</b>	<b>36</b>

## Certificate of Completion in Advanced Accounting Technician–AT1

FIRST SEMESTER	SCH
— ACCT 2401 Principles of Accounting I - Financial	4
— POFT 1321 Business Math	3
— POFI 1401 Computer Applications I	4
— ACNT 1331 Federal Income Tax: Individual	3
— POFT 1301 Business English	
or	
— ENGL 1301 English Composition I	3
	<b>17</b>
SECOND SEMESTER	
— ACCT 2402 Principles of Accounting II - Managerial	4
— ACNT 1311 Introduction to Computerized Accounting	3
— POFT 2312 Business Correspondence & Communication	3
— ACNT 1329 Payroll & Business Tax Accounting	3
— BUSI 1301 Business Principles	3
	<b>16</b>
THIRD SEMESTER	
— ACNT 2303 Intermediate Accounting I	3
— ACNT 1313 Computerized Accounting Applications	3
— ACNT 2309 Cost Accounting	3
— BUSI 1301 Business Law	3
—●ACNT 2387 Internship-Accounting Technology/ Technician & Bookkeeping	
or	
—●ACNT 2302 Accounting Capstone	3
	<b>15</b>
<b>Total Semester Credit Hours for Certificate</b>	<b>48</b>

● Students should plan to take this capstone course in their last semester and should speak with their advisor prior to registering for the final semester. Core curriculum courses are shown in bold type. Field of Study (FOS) courses are underlined. Core and Field of Study courses are shown in bold and underline type.

♦ Students completing a high school Tech Prep Program may receive credit for indicated courses.