

ACCOUNTING

CURRICULUM DESCRIPTION

The Accounting 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 communications, 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.

Coastal Carolina Community College offers an Associate in Applied Science Degree and three Certificates. The appropriate coursework is listed below.

ASSOCIATE IN APPLIED SCIENCE DEGREE (A25100)

		Hours Per Week		
FALL SEMESTER (1st Year)		Class	Lab	Credit
ACA 111	College Student Success	1	0	1
ACC 120	Principles of Financial Accounting	3	2	4
BUS 110	Introduction to Business	3	0	3
BUS 115	Business Law I	3	0	3
CIS 110	Introduction to Computers	2	2	3
ENG 111	Expository Writing	3	0	3
SOC 220	Social Problems	3	0	3
		18	4	20
SPRING SEMESTER (1st Year)				
ACC 121	Principles of Managerial Accting	3	2	4
ACC 140	Payroll Accounting	1	2	2
ACC 150	Accounting Software Applications	1	2	2
ACC 180	Practices in Bookkeeping	3	0	3
BUS 116	Business Law II	3	0	3
MAT 140/140A	Survey of Mathematics/Lab or	3	2	4
MAT 161/161A	College Algebra/Lab	(3)	(2)	(4)
		14	8	18

		Hours Per Week		
FALL SEMESTER (2nd Year)		Class	Lab	Credit
ACC 131	Federal Income Taxes	2	2	3
ACC 220	Intermediate Accounting I	3	2	4
ACC 240	Gov and Not-for-Profit Acct	3	0	3
COM 120	Intro Interpersonal Com <i>or</i>	3	0	3
COM 231	Public Speaking	(3)	(0)	(3)
ECO 151	Survey of Economics <i>or</i>	3	0	3
ECO 251	Principles of Microeconomics <i>or</i>	(3)	(0)	(3)
ECO 252	Principles of Macroeconomics	(3)	(0)	(3)
ENG 114	Professional Res and Reporting	3	0	3
		17	4	19
SPRING SEMESTER (2nd Year)				
ACC 132	NC Business Taxes	2	0	2
ACC 215	Ethics in Accounting	3	0	3
ACC 221	Intermediate Accounting II	3	2	4
ACC 268	Information Systems and Intrl Ctrls	3	0	3
BUS 225	Business Finance	2	2	3
	Approved Hum/Fine Arts Elective	3	0	3
		16	4	18
Total Semester Hours:				75

APPROVED HUMANITIES/FINE ARTS ELECTIVES

ART 111	Art Appreciation	HUM 130	Myth in Human Culture
ART 114	Art History Survey I	HUM 160	Introduction to Film
ART 115	Art History Survey II	HUM 211	Humanities I
DRA 111	Theatre Appreciation	HUM 212	Humanities II
DRA 112	Literature of the Theatre	MUS 110	Music Appreciation
DRA 211	Theatre History I	MUS 210	History of Rock Music
DRA 212	Theatre History II	MUS 213	Opera and Music Theatre
ENG 231	American Literature I	PHI 215	Philosophical Issues
ENG 232	American Literature II	REL 112	Western Religions
ENG 241	British Literature I	REL 211	Intro to Old Testament
ENG 242	British Literature II	REL 212	Intro to New Testament
ENG 261	World Literature I	REL 221	Religion in America
ENG 262	World Literature II		

BOOKKEEPER CERTIFICATE (C25100A)

		Hours Per Week		
FALL SEMESTER		Class	Lab	Credit
ACC 120	Principles of Financial Accounting	3	2	4
CIS 110	Introduction to Computers	2	2	3
		5	4	7
SPRING SEMESTER				
ACC 150	Accounting Software Applications	1	2	2
ACC 180	Practices in Bookkeeping	3	0	3
		4	2	5
Total Semester Hours:				12

Upon completion, students should be able to sit for the Certified Bookkeeper Exam sponsored by the American Institute of Professional Bookkeepers. (www.aipb.org/certificationprogram.html)

INCOME TAX PREPARER CERTIFICATE (C25100B)

		Hours Per Week		
FALL SEMESTER		Class	Lab	Credit
ACC 120	Principles of Financial Accounting	3	2	4
ACC 129	Individual Income Taxes	2	2	3
		5	4	7
SPRING SEMESTER				
ACC 130	Business Income Taxes	2	2	3
CIS 110	Introduction to Computers	2	2	3
		4	4	6
Total Semester Hours:				13

PAYROLL CLERK CERTIFICATE (C25100C)

		Hours Per Week		
FALL SEMESTER		Class	Lab	Credit
ACC 120	Principles of Financial Accounting	3	2	4
CIS 110	Introduction to Computers	2	2	3
		5	4	7
SPRING SEMESTER				
ACC 140	Payroll Accounting	1	2	2
ACC 150	Accounting Software Applications	1	2	2
ACC 180	Practices in Bookkeeping	3	0	3
		5	4	7
Total Semester Hours:				14

Upon completion, students should be able to sit for the Fundamental Payroll Certification Exam sponsored by the American Payroll Association. (www.americanpayroll.org/certi.html)