

Accounting (A25100)

Official Program Description registered with the NC Community College System:

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 course work 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.

Program Learning Outcomes

The Associate in Applied Science Degree in Accounting is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Graduates of this program will develop skills in decision-making, communication, computer applications, financial analysis, critical thinking, and ethics.

Graduates of this program will:

- Apply generally accepted accounting principles and practices, as established by national and international standard setting entities, to analyze, record, summarize, report, and interpret accounting information related to transactions for business, not-for-profit, and government entities.
- Use payroll skills to produce payroll records, salary and withholding computations, and payroll tax forms.
- Prepare individual and business income tax returns using applicable taxation principles.
- Communicate effectively to a variety of audiences using appropriate written, spoken, and/or visual methods.
- Apply legal principles, ethics analysis, and critical-thinking skills to business decisions.
- Demonstrate knowledge of computer concepts and proficiency with software applications.
- Apply basic economic and monetary principles to business situations in our global economy.
- Demonstrate interpersonal skills that reflect an understanding of diversity, the need for teamwork, and the global nature of society.

Degree Awarded

The Associate in Applied Science Degree - Accounting is awarded by the College upon completion of this program.

For More Information

The Accounting program is in the Business and Computer Technologies Division. For more information, call (919) 735-5151, ext. 344. On the Internet, send e-mail to phelms@waynecc.edu or visit our web site: <http://www.waynecc.edu>

Admissions

- A high school diploma or equivalent is required.
- A placement test in English, mathematics, reading and computer

skills are required to determine entry-level courses that match individual needs.

First Step To Enroll:

Call the Admissions and Records Office at (919) 735-5151, ext. 238.

	Contact Hours	Semester Credit Hours
FIRST SEMESTER		
ACA 111 College Student Success.....	1	1
ACC 120 Principles of Financial Accounting	5	4
CIS 110 Introduction to Computers	4	3
ENG 111 Expository Writing	3	3
MAT 115 Mathematical Models	4	3
*Business Elective.....	3	3
		17
SECOND SEMESTER		
ACC 121 Prin of Managerial Accounting	5	4
ACC 140 Payroll Accounting	3	2
BUS 115 Business Law I.....	3	3
CTS 130 Spreadsheet	4	3
ENG 114 Professional Research and Reporting	3	3
* Economics Elective	3	3
		18
THIRD SEMESTER		
ACC 129 Individual Income Taxes.....	4	3
ACC 150 Accounting Software Appl. ...	3	2
ACC 220 Intermediate Accounting I ...	5	4
ACC 240 Government & Not-for-Profit Accounting.....	3	3
COE 110 World of Work	1	1
Humanities/Fine Arts Elective	3	3
*Professional Elective	1	2
		16-18
FOURTH SEMESTER		
ACC 130 Business Income Taxes.....	4	3
ACC 221 Intermediate Accounting II ...	5	4
Social/Behavioral Science Elective	3	3
*Professional Elective	3	3
*Professional Elective	3	3
		14-16
	Total Credit Hours	65-69

*Select one of the following Business Electives:

BUS 110 Introduction to Business	3	3
BUS 137 Principles of Management ...	3	3
BUS 240 Business Ethics	3	3

Contact Hours Semester Credit Hours

*Select one of the following Economics Electives:

ECO 251 Principles of Microeconomics	3	3
ECO 252 Principles of Macroeconomics	3	3

***Select 6-semester hours of Professional Electives from the courses

below:

- COE 111 and COE 122 or 112 and COE 121 must be completed in sequence in order to meet the Professional Elective requirement.
- No more than 3 semester hours of Cooperative Education Work Experience can be applied as Professional Electives.

ACC 227	Practices in Accounting.....	3	3
ACC 268	Info Sys & Internal Controls .	3	3
DBA 110	Database Concepts	3	3
COE 111	Co-op Work Exp I.....	10	1
COE 112	Co-op Work Exp I.....	20	2
COE 121	Co-op Work Exp II.....	10	1
COE 122	Co-op Work Exp II.....	20	2
COE 131	Co-op Work Exp III.....	10	1