

Accounting (A25100)

Official Program Description registered with the N.C. 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.

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, and reading is 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 129 Individual Income Taxes	4	3
ACC 140 Payroll Accounting	3	2
	Contact Hours	Semester Credit Hours
BUS 115 Business Law I	3	3
ENG 114 Professional Research and Reporting	3	3
Humanities/Fine Arts Elective	3	3

18

THIRD SEMESTER

ACC 220 Intermediate Accounting I ...	5	4
ACC 225 Cost Accounting	3	3
BUS 260 Business Communication ...	3	3
CIS 120 Spreadsheet I	4	3
*Economics Elective	3	3
		16

FOURTH SEMESTER

ACC 130 Business Income Taxes	4	3
ACC 150 Accounting Software Appl. ..	3	2
ACC 221 Intermediate Accounting II ..	5	4
ACC 240 Government & Not-for-Profit Accounting	3	3
COE 110 World of Work	1	1
Social/Behavioral Science Elective	3	3
		16

Total Credit Hours 67

*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

*Select one of the following Economics Electives:

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