

Accounting

Associate in Applied Science Degree

Program **ACCTG.AAS**
CIP 520302



The field of accounting is dynamic, exciting, growing and currently in need of paraprofessionals. The Accounting program seeks to meet this need by preparing students for various entry-level accounting positions in governmental agencies, private and public corporations, and small business firms.

Graduates can begin their career as junior accountants, assistant auditors, bookkeepers, or accounting clerks. Recent graduates have obtained positions with the State of New Jersey, The Clark Group, The Mercadien Group, Bell Atlantic, Congoleum Corporation, the City of Trenton, Educational Testing Service, and AGFA Division of Miles.

Courses offered include income taxation, not-for-profit accounting, auditing, and cost accounting.

PROGRAM OUTCOMES

- Perform all the steps of the accounting cycle for sole proprietorships, partnerships, and corporations;
- Compute and record financial transactions that are unique to governmental and not-for-profit institutions such as hospitals, colleges, and universities;
- Analyze financial statements, prepare managerial reports, and suggest appropriate actions to alleviate or eliminate problems;
- Implement an effective system of internal control;
- Utilize the computer to record accounting information and perform spreadsheet analysis;
- Research printed and electronic resources, evaluate the quality of the information, and report findings orally and/or in written reports.

Students may study full-time or part-time. Most courses are offered both day and evening; advanced accounting courses may be offered only at night.

For students who already possess a qualified baccalaureate or higher degree and are considering sitting for the CPA (Certified Public Accountant) Examination, see the CPA Education Compliance certificates on the following page.

Admission to the program requires a high school diploma or its equivalent.

Curriculum

Code	Course (lecture/lab hours)	Credits
FIRST SEMESTER		
BUS 101	Introduction to Business (3/0)	3
CSW 100	College Success and Personal Wellness (2/0)†	2
ENG 101	English Composition I (3/0)	3
IST 101	Computer Concepts with Applications (2/2)	3
MAT 140	Applied College Algebra (4/0) ¹	4
— —	General Education elective ²	3
SECOND SEMESTER		
ACC 111	Principles of Financial Accounting (4/0)	4
BUS 107	Business Law I (3/0)	3
CIS 175	PC Applications: Spreadsheets (2/2)	3
ENG 112	English Composition II with Speech (3/0)	3
— —	General Education elective ²	3
THIRD SEMESTER		
ACC 112	Principles of Managerial Accounting (4/0)	4
ACC 201	Intermediate Accounting I (3/1)	3
ACC 207	Computerized Accounting (2/2)	3
ECO 103	Basic Economics (3/0)	3
	OR	
ECO 111	Macroeconomics (3/0)	3
	OR	
ECO 112	Microeconomics (3/0)	3
— —	Elective	3
FOURTH SEMESTER		
ACC 202	Intermediate Accounting II (3/1)	3
ACC 204	Auditing (3/1)	3
ACC 214	Accounting for Non-Profit Organizations (3/0)	3
ACC 215	Cost Accounting (3/1)	3
BUS 296	International Business Practice Firm (1/5)	3
		65

NOTE: Electives should be selected in consultation with an academic advisor. Students must earn a minimum grade of C in all accounting (ACC) courses to graduate.

¹ Or higher-level mathematics course.

² Select course from the following general education categories: Social Science, Humanities, Historical Perspective, Diversity and Global Perspective.

†Some exemptions apply. Consult academic advisor for details.

NOTE: All program listings are subject to periodic updates. Please consult your program advisor, academic division, or www.mccc.edu/programs_degree