

# Accounting

Program A4000  
CIP 520302

## Associate in Applied Science Degree

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, 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. Successful graduates of the program will be able to:

- 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.

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.

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

### Curriculum

Code	Course (lecture/lab hours)	Credits
ENG 101	English Composition I (3/0)	3
MAT 140	Applied College Algebra (4/0) <sup>1</sup>	4
ACC 111	Principles of Financial Accounting (4/0)	4
BUS 101	Introduction to Business (3/0)	3
IST 101	Computer Concepts with Applications (2/2)	3
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ENG 112	English Composition II with Speech (3/0)	3
ACC 112	Principles of Managerial Accounting (4/0)	4
ACC 201	Intermediate Accounting I (3/1)	3
BUS 107	Business Law I (3/0)	3
— —	General Education elective <sup>2</sup>	3
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ACC 202	Intermediate Accounting II (3/1)	3
ACC 215	Cost Accounting (3/1)	3
ACC 207	Computerized Accounting (2/2)	3
CIS 175	PC Applications: Spreadsheets (2/2)	3
HPE 110	Concepts of Health and Fitness (1/2)†	2
— —	General Education elective <sup>2</sup>	3
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ACC 204	Auditing (3/1)	3
ACC 214	Accounting for Non-Profit Organizations (3/0)	3
ECO 103	Basic Economics (3/0) OR	
ECO 111	Macroeconomics (3/0) OR	3
ECO 112	Microeconomics (3/0)	
BUS 296	International Business Practice Firm (1/5) OR	3
BUS —	Business elective	
— —	Elective	3
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NOTE: Electives should be selected in consultation with an academic advisor in order to assure maximum transfer of credits.

<sup>1</sup> Or higher-level mathematics course.

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

†HPE 111 is an acceptable alternative.

Students must earn a minimum grade of C in all accounting (ACC) courses to graduate.

