



# Accounting

Associate of Applied Science Degree

Program Number: 10-101-1

2009 - 2010

This Associate of Applied Science degree program prepares its graduates for entry-level positions in a variety of business enterprises. Students are provided with an opportunity to develop their intellectual, interpersonal, and communication skills, along with their professional orientation. Students learn to solve accounting problems both manually and with the aid of computers. In addition, the educational experience enables students to develop the motivation for life long learning

### Program Outcomes--

Upon completion of this program, you will be able to:

- Prepare financial statements and related schedules in conformity with generally accepted accounting principles
- Evaluate opportunities for improving a company's financial performance
- Use computers as tools for solving problems, managing information, presenting ideas, and making decisions
- Apply accounting skills and principles creatively and innovatively in accordance with the standards of professional ethics
- Demonstrate the flow of information within an organizational structure
- Develop a comprehensive systems model of internal controls
- Synthesize research and principles of taxation in recommending options to minimize tax liabilities and prepare tax forms

### Graduates from this program have found employment as:

- Accounts Payable/Receivable Clerk
- Payroll Clerk
- Accounting Clerk
- Assistant Accounting Manager
- Accountant
- Accounting Assistant
- Office Accountant

### Helpful High School Courses--

The following are not required for admission into this program but help students prepare for this degree:

- Accounting
- Algebra
- Business Math
- English
- Bookkeeping
- Economics
- Computers (Keyboarding, Word, Excel)
- DECA and FBLA Leadership

The Accounting Program is also offered as an on-line degree. Interested students should contact a Student Services advisor for information.

	Course Name	Credits	Lec-Lab
<b>Semester 1</b>			
101-105	Accounting Spreadsheets	3	1 - 4
101-111	Accounting I	4	2 - 4
103-106	Introduction to MS Office	3	3 - 0
801-195	Written Communication	3	3 - 0
804-110	Elementary Algebra with Applications	3	3 - 0
<b>Semester 2</b>			
101-112	Accounting II <sup>1</sup>	4	2 - 4
101-130	Accounting Information Systems	3	3 - 0
101-135	Payroll Accounting <sup>1</sup>	2	1 - 2
101-136	Computerized Accounting <sup>1</sup>	1	0 - 2
801-196	Oral/Interpersonal Communication	3	3 - 0
801-197	Technical Reporting <sup>1</sup>	3	3 - 0
<b>Semester 3</b>			
101-113	Accounting III <sup>1</sup>	4	2 - 4
101-123	Income Tax Accounting	3	2 - 2
101-125	Cost Accounting <sup>1</sup>	4	2 - 4
809-195	Economics	3	3 - 0
809-198	Introduction to Psychology	3	3 - 0
<b>Semester 4</b>			
101-109	Financial Analysis <sup>1</sup>	3	2 - 2
101-124	Applied Income Tax <sup>1</sup> OR	2	0 - 4
101-128	Supervised Occupational Experience <sup>1</sup>	3	varies
101-131	Accounting Databases <sup>1</sup>	2	1 - 2
101-137	Career Development in Accounting <sup>1</sup>	1	1 - 0
809-196	Introduction to Sociology	3	3 - 0
	Elective <sup>2</sup>	3	varies
	Elective <sup>2</sup>	3	varies

**TOTAL CREDITS 67**

<sup>1</sup>Course has prerequisites.

<sup>2</sup>Recommended accounting-related electives include:

101-150	AIPB Certified Bookkeeper Review	3	2 - 2
102-160	Business Law	3	3 - 0
103-126	Introduction to Quickbooks	1	0 - 2
103-178	Advanced Excel	2	0 - 4
809-166	Introduction To Ethics: Theory & Application	3	3 - 0

### Short-Term Credit-based Certificate Options:

- Small Business Accounting (28 credits) Certificate 99-9129
- Accounting Assistant (32 credits) Certificate 99-9101
- Tax Preparation Specialist (19 credits) Certificate 99-9132

Students may choose to receive a certificate upon satisfactory completion of the required courses within the Accounting Program. Students selecting this option may return to BTC at a later date (in accordance with the College's advanced standing policy) to complete the Associate of Applied Science Degree in Accounting.

## Course Descriptions

### 101-105 Accounting Spreadsheets

3 Credits

This course provides hands-on experience in reporting financial data utilizing a popular spreadsheeting program. The course focuses on the application of spreadsheeting software in the Accounting profession. A working knowledge of Microsoft Windows and a basic knowledge of the accounting cycle are recommended. It is helpful to take Accounting I concurrently.

### 101-109 Financial Analysis

3 Credits

This is a capstone course for fourth semester accounting students that offers a simulated work experience for a career in the accounting profession. Topics include budgeting, forecasting, financial statement preparation and financial analysis. Emphasis is placed on spreadsheeting. **Prerequisites:** 101-125 Cost Accounting, 101-113 Accounting III, 801-197 Technical Reporting

### 101-111 Accounting I

4 Credits

This is an introductory course to the basic structure of accounting. Fundamental accounting concepts and principles are presented with their application to the analysis and recording of business transactions through the use of problems and a practice set. The course focus is on journalizing, posting, preparing financial statements, accounting for merchandisers, purchases, and banking transactions. A working knowledge of Microsoft Office is highly recommended.

### 101-112 Accounting II

4 Credits

Accounting II is a continuation of Accounting I. Account groups are studied for their composition, valuation, recognition, and appropriate accounting treatment. The accounting groups focused on are: receivables, inventory, fixed assets, and current liabilities. In addition, managerial/cost accounting concepts and principles, and cost-volume-profit analysis are introduced. **Prerequisites:** 101-105 Accounting Spreadsheets, 101-111 Accounting I, 804-110 Elementary Algebra with Applications

### 101-113 Accounting III

4 Credits

This is a continuation of Accounting II. The course focus is on accounting for long-term liabilities, partnerships, corporations, and preparing the statement of cash flows. A comprehensive practice set allows students a practical application of accounting theories. **Prerequisites:** 101-112 Accounting II, 103-106 Introduction to MS Office

### 101-123 Income Tax Accounting

3 Credits

Federal and state income tax laws are covered as related to the individual taxpayer. Emphasis is on learning to research and interpret tax laws and regulations. The student will study the law, then apply the law to illustrative cases and prepare appropriate tax forms.

### 101-124 Applied Income Tax

2 Credits

This course provides hands-on experience in preparing federal and state income tax returns for people in the community through the VITA program. Customer relations are an important component of this course. **Prerequisite:** 101-123 Income Tax Accounting

### 101-125 Cost Accounting

4 Credits

This course focuses on the study of cost accounting, blending theory with practical application of problems and case studies. Cost systems presented include the job order cost system and the process cost system. Emphasis is on cost accumulation using actual and standard costing, as well as managerial cost decision making. **Prerequisites:** 101-112 Accounting II, 101-135 Payroll Accounting

### 101-128 Supervised Occupational Experience – Second Year

3 Credits

In this course, second-year students interview for accounting work-based learning placements within business and industry. Once selected, students will apply their knowledge and skills in an accounting work environment under the supervision of an employer. **Prerequisites:** 101-112 Accounting II, 101-130 Accounting Information Systems, 101-135 Payroll Accounting, 101-136 Computerized Accounting

### 101-130 Accounting Information Systems

3 Credits

This course helps students develop their professional judgment as accountants while studying the flow of information in an organization. Using scenarios, each transaction cycle is analyzed and studied for internal control weaknesses. Based on the analysis, the students are required to identify ways to strengthen any weakness identified. Students will learn flowcharting techniques and principles of system design.

### 101-131 Accounting Databases

2 Credits

Students learn Microsoft Access and then are divided into teams to apply database concepts in an accounting information system using Access. The system stresses the use of good internal controls. Emphasis is on teamwork and good design techniques. A working knowledge of Microsoft Windows is expected. **Prerequisites:** 101-130 Accounting Information Systems, 101-113 Accounting III, 103-106 Introduction to MS Office

### 101-135 Payroll Accounting

2 Credits

This course emphasizes methods of computing wages and salaries, methods for keeping payroll records and the preparation of government reports. Included is a project requiring the student to record all the payroll information for a business during a three-month operating period. **Prerequisites:** 101-111 Accounting I, 804-110 Elementary Algebra with Applications

### 101-136 Computerized Accounting

1 Credit

This course is designed to build the bridge between a manual accounting system and a computerized system, explaining the "behind-the-scenes" actions of the computerized system. A popular computerized accounting software package is used to record business transactions within a computerized system and produce financial statements and various other reports for management. This course is designed to provide the user with an intermediate level of proficiency in a computerized accounting software package. **Prerequisite:** 101-111 Accounting I or equivalent experience

### 101-137 Career Development in Accounting

1 Credit

This course prepares students to use strategies for seeking, obtaining, and retaining employment in accounting and finance related positions. Students develop a job search plan, prepare a resume and cover letter, complete application forms, and prepare for job interviews. Students build a professional profile and finalize a personal portfolio. It is highly recommended that 101-109 Financial Analysis be taken concurrently. This course is intended for students who are in their fourth semester of the two year degree. **Prerequisites:** 101-113 Accounting III, 101-125 Cost Accounting

**101-150 AIPB Certified Bookkeeper Review 3 Credits**

This course is a preparatory course for the national American Institute of Professional Bookkeepers (AIPB) Certified Bookkeeper examination. Students will study adjusting entries, correction of accounting errors, payroll accounting, depreciation, inventory, and internal controls. Upon completion of this course, each student will have reviewed all six parts of the Certified Bookkeeper examination.

**Prerequisites:** 101-111 Accounting I, 101-112 Accounting II, 101-135 Payroll Accounting or equivalent experience

**102-160 Business Law 3 Credits**

This course is designed to provide the student with a working knowledge of law as it relates to the rights and responsibilities of businesses and individuals. Emphasis is placed on torts, contracts, case analysis, ethics, and social responsibility, particularly in the business context.

**103-106 Introduction to MS Office 3 Credits**

This course will introduce students to the Microsoft Office Suite and overview many of the core competencies of Outlook, Word, Excel, Access, PowerPoint, and Explorer. Students will develop the use of technology for both problem solving and decision-making and will be expected to learn to use the resources available to search for answers to problems.

**103-126 Introduction to Quickbooks 1 Credit**

This course is designed to provide the user with a basic level of proficiency in the popular Quickbooks software. Quickbooks is used to record business transactions and produce financial statements and various other reports for management. A working knowledge of Microsoft Windows and a basic knowledge of the accounting cycle are recommended.

**103-178 Advanced Excel 2 Credits**

Course covers advanced features of Microsoft Excel such as what-if analysis, input tables, spreadsheet consolidation, data tables and queries, object linking and imbedding, filters and pivot tables, macros, Visual Basic for Applications, and charting features. **Prerequisite:**

**101-105 Accounting Spreadsheets**

**General Education Courses:**

801-195	Written Communication	3 Credits
801-196	Oral/Interpersonal Comm.	3 Credits
801-197	Technical Reporting	3 Credits
804-110	Elementary Algebra with Apps	3 Credits
809-166	Introduction to Ethics	3 Credits
809-195	Economics	3 Credits
809-196	Introduction to Sociology	3 Credits
809-198	Introduction to Psychology	3 Credits

Refer to BTC Catalog for complete course descriptions, program standards, and prerequisites information. BTC is an equal opportunity, access, affirmative action employer and educator.