



Accounting

Associate of Applied Science Degree

Program Number: 10-101-1

2010 - 2011

Updated
9-29-10

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 lifelong learning.

Technical Skill Attainment Program Outcomes--

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

- Prepare financial statements and process financial transactions throughout the accounting cycle
- Analyze financial and business information to support planning and decision-making
- Perform payroll preparation, reporting, and analysis tasks
- Perform cost accounting preparation, reporting, and analysis tasks
- Perform individual and/or organizational tax accounting preparation, reporting, and analysis tasks
- Identify and analyze internal controls to reduce risk

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
Semester 1			
101-111	Accounting I	4	2 - 4
101-130	Accounting Information Systems	3	3 - 0
103-116	Introduction to MS Word	1	0 - 2
106-145	Information Technology Essentials	3	2 - 2
801-195	Written Communication	3	3 - 0
804-123	Math with Business Applications	3	3 - 0
Semester 2			
101-105	Accounting Spreadsheets ¹	3	1 - 4
101-112	Accounting II ¹	4	2 - 4
101-135	Payroll Accounting ¹	2	1 - 2
101-136	Computerized Accounting ¹	1	0 - 2
801-196	Oral/Interpersonal Communication	3	3 - 0
809-166	Intro. to Ethics: Theory & Application	3	3 - 0
Semester 3			
101-113	Accounting III ¹	4	2 - 4
101-123	Income Tax Accounting	4	3 - 2
101-125	Cost Accounting ¹	4	2 - 4
809-195	Economics	3	3 - 0
809-198	Introduction to Psychology	3	3 - 0
Semester 4			
101-109	Financial Analysis ¹	3	2 - 2
101-124	Applied Income Tax ¹ OR	2	0 - 4
101-128	Supervised Occupational Experience ¹	3	varies
101-131	Accounting Databases ¹	2	1 - 2
101-137	Career Development in Accounting ¹	1	1 - 0
809-196	Introduction to Sociology	3	3 - 0
103-178	Advanced Excel ¹	2	0 - 4
	Elective ²	3	varies
TOTAL CREDITS		<u>67-68</u>	

¹Course has prerequisites..

²Recommended electives:

101-150	AIPB Certified Bookkeeper Review ¹	3	2 - 2
102-160	Business Law	3	3 - 0
103-126	Introduction to QuickBooks	1	0 - 2

Short-Term Credit-based Certificate Options:

- Small Business Accounting (29 credits) Certificate 99-9129
- Accounting Assistant (33 credits) Certificate 99-9101
- Personal Income Taxation (26 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 spreadsheet program. The course focuses on the application of spreadsheet software in the Accounting profession.
Pre-requisites: 106-145 Information Technology Essentials, 804-123 Math with Business Applications, 101-111 Accounting I

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 spreadsheets.
Prerequisites: 101-125 Cost Accounting, 101-113 Accounting III

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:** 101-111 Accounting I, 804-123 Math with Business Applications, 103-116, Introduction to MS Word

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, 101-105 Accounting Spreadsheets

101-123 Income Tax Accounting 4 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, 101-105 Accounting Spreadsheets

101-128 Supervised Occupational Exp. – 2nd 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: 101-105 Accounting Spreadsheets, 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

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, 804-123 Math with Business 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.

103-116 Introduction to MS Word **1 Credit**

Learn to use Microsoft Word 2007 as a word processor to create documents such as reports, letters, and research papers. You can even publish brochures, newsletters, and announcements with additional training. Students will learn to create, edit, format and print a variety of business and school documents and become proficient with powerful editing tools such as spelling and grammar checkers, Thesaurus, and Autocorrect.

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**

106-145 Information Technology Essentials **3 Credits**

This course provides an introduction to computers and information processing terms, hardware, software, networks, and buying a computer. Major topics also include effective use of a web browser, Microsoft Outlook's electronic mail, calendar, and contacts modules, and the basics of Windows operating system. Touch keyboarding skills are recommended.

General Education Courses:

801-195	Written Communication	3 Credits
801-196	Oral/Interpersonal Comm.	3 Credits
804-123	Math with Business Applications	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.