

BUSINESS ACCOUNTING (ACC)

This program prepares students for a variety of entry-level accounting positions, which provide opportunities for advancement. Typical positions for which graduates are qualified are bookkeeper, junior clerk, assistant auditor, cost accounting clerk, and assistant office manager.

Students who definitely plan to pursue a degree in accounting at a four-year school after completion of studies at DCC should enroll in the Business Administration Transfer Program.

The Associate in Applied Science (A.A.S.) degree is awarded upon completion of the requirements for this program.

Upon successful completion of the ACC program, students will be able to:

- Use a variety of accounting and business software
- Demonstrate knowledge of accounting principles
- Apply accounting knowledge to solve comprehensive accounting and business problems
- Have a variety of skills needed in the business environment
- Describe specialized career fields in the accounting profession
Complete federal and state reporting requirements

Courses should be selected in consultation with an advisor.



Course No.	Descriptive Title	Cr.Hrs.
FIRST SEMESTER		
ENG 101	Composition I	3
ECO 105, GOV 121, HIS 104, HIS 108		3
ACC 101	Principles of Accounting	4
BUS 101	Business Mathematics (a)	
or	Math Elective (c)	3
BUS 103	Keyboarding for Information Processing	1
BUS 112	Introduction to Microsoft Word	2
ACC 100	Accounting Introductory Seminar (b)	<u>1</u>
	TOTAL	17
SECOND SEMESTER		
ENG 102	Composition II	3
Elective (e)		3
ACC 102	Principles of Accounting II	4
ACC 205	Computerized Accounting Applications	2
BUS 102	Introduction to Business	
or 104	Business Organization & Management	3
BUS 109	Introduction to Microsoft Excel	1
BUS 110	Introduction to Microsoft Access	<u>1</u>
	TOTAL	17
THIRD SEMESTER		
Math Elective (c) or Science (d)		3-4
ACC 204	Managerial Accounting	4
BUS 210	Business Communication	3
ACC 241	Income Tax Procedures	3
BHS 103	Social Problems in Today's World	<u>3</u>
	TOTAL	16-17
FOURTH SEMESTER		
Science (d)		4
ACC 213	Accounting Systems and the Computer	3
BUS 255	Office Practice	
or ACC 260	Accounting Internship	3
WFE 101	Lifetime Wellness and Fitness	3
Free Elective (f)		<u>3-4</u>
	TOTAL	16-17
	TOTAL CREDIT HOURS	66

- a. Recommended that BUS 101 be taken prior to or concurrently with ACC 101.
- b. ACC 100 must be taken in the first semester for full-time students or within the first 9 credits for part-time students. Students entering the ACC program who have successfully completed BUS 100 have fulfilled the ACC 100 requirement.
- c. Mathematics courses: MAT 100, 109, 110, 118, 121, 125, 184, 185 or 221. Students must meet math course prerequisites.
- d. Science courses: Applicable four-credit courses in astronomy, biology, chemistry, geology, physical sciences, physics. See page 99.
- e. Elective courses: Courses applicable in this program are: (a) specific courses listed above; (b) courses applicable in all programs see page 97; (c) also: all ACC and BUS courses; ACC 204 or BUS 215 RECOMMENDED.
- f. See page 98 for a full discussion of the free elective requirement. The subject area for Accounting includes all courses labeled ACC.