

# Accounting, AAS

Accounting is a crucial part of every business operation and the language that businesses speak. The associate of applied science degree program focuses on practical skills often required for entry-level accounting positions. The internship course gives the graduate on-the-job experience working in an approved business. Two-year graduates may find positions as general bookkeepers, accounting clerks and accounts receivable or payable specialists.

The accounting career program is accredited by the Accreditation Council for Business Schools and Programs (ACBSP). For students wishing to transfer to a four-year college accounting or business program, this accreditation makes the transfer a smoother process. For more information, please contact the department chair (lmcole@jccc.edu) or a JCCC counselor.

(Major Code 2400; State CIP Code 52.0302)

- Accounting (<http://www.jccc.edu/academics/business/accounting>)

## Associate of Applied Science Degree

### First Semester

ACCT 121	Accounting I	3
ACCT 131	Federal Income Taxes I	3
CPCA 128	PC Applications: MS Office	3
ENGL 121	Composition I*	3
MATH 171	College Algebra* (or higher)	3
or MATH 120	Business Mathematics*	
Total Hours		15

### Second Semester

Business Electives		3
NOTE: Business electives are any courses with the BUS, ENTR, ECON or MKT prefix.		
ACCT 122	Accounting II*	3
ACCT 136	Computerized Accounting Applications*	2
BUS 150	Business Communications*	3
BUS 225	Human Relations	3
CPCA 111	Spreadsheets II: MS Excel*	1
PHIL 140	Business Ethics	3
Total Hours		18

### Third Semester

ACCT Electives (see below)		3
ACCT 141	Computerized Accounting Problems*	2
ACCT 222	Managerial Accounting*	3
ACCT 231	Intermediate Accounting I*	3
Humanities Elective^		3
Total Hours		14

^ See all AAS general education electives (<http://catalog.jccc.edu/degreerequirements/associate-applied-science>)

### Fourth Semester

Business Electives		6
NOTE: Business electives are any courses with the BUS, ENTR, ECON or MKT prefix.		
ACCT 278	Accounting Internship*	1
ACCT 285	Accounting Capstone*	3
BUS 261	Business Law I*	3

Social Science and/or Economics Elective <sup>^</sup>	3
Total Hours	16

<sup>^</sup> See all AAS general education electives (<http://catalog.jccc.edu/degreerequirements/associate-applied-science>)

## ACCT Electives

ACCT 132	Federal Income Taxes II*	3
ACCT 215	Accounting for Nonprofit Organizations*	3
ACCT 232	Intermediate Accounting II*	3
ACCT 240	Fraud Examination*	3
ACCT 292	Special Topics:*	1-3

**Total Program Hours: 63**