

# Accounting, AAS

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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 (dkrug@jccc.edu) or a JCCC counselor.

(Major Code 2400; CIP Code 52.0302)

Accounting Program web page (<http://www.jccc.edu/academics/credit/accounting/>)

## Associate of Applied Science Degree

### First Semester

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

### Second Semester

Program Electives (see below)		6
ACCT 122	Accounting II*	3
ACCT 136	Computerized Accounting Applications*	2
COMS 120 or COMS 121 or COMS 125 or COMS 180 or ENGL 122	Interpersonal Communication Public Speaking Personal Communication Intercultural Communication Composition II*	3
CSS 111	Spreadsheets II: MS Excel*	1
PHIL 140	Business Ethics	3
<b>Total Hours</b>		<b>18</b>

### Third Semester

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

### Fourth Semester

Program Electives (see below)		6
ACCT 278	Accounting Internship*	1
ACCT 285	Accounting Capstone*	3
BLAW 261	Business Law I*	3
Social Science and/or Economics Elective ^		3

NOTE: ECON 132 or ECON 230 or ECON 231 recommended

**Total Hours****16****Total Program Hours: 63****Program 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
BLAW 263	Business Law II*	3
BUS 121	Introduction to Business	3
BUS 141	Principles of Management	3
BUS 145	Small Business Management	3
BUS 225	Human Relations	3
BUS 235	Introduction to International Business	3
BUS 243	Human Resource Management	3
MKT 134	Professional Selling	3
MKT 205	eMarketing	3
MKT 230	Marketing	3

\* This course has registration requirements.

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