

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

(Major Code 2400; CIP Code 52.0302)

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

Associate of Applied Science Degree

First Semester

Code	Title	Hours
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
Total Hours		15

Second Semester

Code	Title	Hours
ACCT 122	Accounting II*	3
ACCT 137	Accounting Applications - QuickBooks*	3
BUS 121 or BUS 241 or MKT 230	Introduction to Business Principles of Management Marketing	3
COMS 120 or COMS 121 or COMS 125 or ENGL 122	Interpersonal Communication Public Speaking Personal Communication Composition II*	3
CSS 111	Spreadsheets II: MS Excel*	1
Total Hours		13

Third Semester

Code	Title	Hours
Program Elective (see below)		6
ACCT 210	Data Analytics for Accounting*	3
ACCT 222	Managerial Accounting*	3
ACCT 231	Intermediate Accounting I*	3
Humanities Elective^		3
Total Hours		18

Fourth Semester

Code	Title	Hours
Program Elective (see below)		3
ACCT 240	Fraud Examination*	3

ACCT 278	Accounting Internship*	1
ACCT 285	Accounting Capstone*	3
BLAW 261	Business Law I*	3
Social and Behavioral Sciences Elective ^		3

Note: ECON 132 or ECON 230 or ECON 231 are recommended

Total Hours	16
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Total Program Hours: 62

Program Electives

Code	Title	Hours
ACCT 132	Federal Income Taxes II*	3
ACCT 215	Accounting for Nonprofit Organizations*	3
ACCT 232	Intermediate Accounting II*	3
ACCT 292	Special Topics:*	1-3
BUS 121	Introduction to Business	3
BUS 241	Principles of Management	3
ECON 230	Principles of Macroeconomics	3
ECON 231	Principles of Microeconomics	3
MKT 230	Marketing	3
PHIL 140	Business Ethics	3

* This course has registration requirements.

^ See all AAS general education electives (<https://catalog.jccc.edu/archives/2024-25/degree requirements/associate-applied-science/>)