

# ACCOUNTING

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The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to coursework in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

## Learning Outcomes

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

- Demonstrate the ability to prepare a financial statement.
- Analyze and then apply proper tax treatments.
- Analyze, summarize, and prepare managerial accounting reports.
- Use computerized accounting tools to prepare accounting reports.
- Effectively communicate in writing to accounting customers and co-workers.

- Accounting - Associate in Applied Science (p. 1)
- Accounting - Diploma Option (p. 1)
- Accounting - Certificate Option (p. 2)
- AA Business and Accounting Pathway (p. )

## Accounting - Associate in Applied Science - A25100

Program is available online.

Course	Title	Credit Hours
<b>First Year</b>		
<b>Fall</b>		
ACA 111	College Student Success	1
ACC 120	Principles of Financial Accounting	4
BUS 110	Introduction to Business	3
CIS 110	Introduction to Computers	3
ENG 111	Writing and Inquiry	3
Credit Hours		14
<b>Spring</b>		
ACC 121	Principles of Managerial Accounting	4
BUS 137	Principles of Management	3

ECO 251	Principles of Microeconomics	3
ENG 112 or ENG 114	Writing and Research in the Disciplines or Professional Research & Reporting	3
MAT 143 or MAT 171	Quantitative Literacy or Precalculus Algebra	3
Credit Hours		16
<b>Summer</b>		
ECO 252	Principles of Macroeconomics	3
Humanities Elective *		3
Credit Hours		6
<b>Second Year</b>		
<b>Fall</b>		
ACC 122	Principles of Financial Accounting II	3
ACC 131	Federal Income Taxes	3
ACC 149	Introduction to Accounting Spreadsheets	2
BUS 115	Business Law I	3
BUS 240	Business Ethics	3
MKT 120	Principles of Marketing	3
Credit Hours		17
<b>Spring</b>		
ACC 140	Payroll Accounting	2
ACC 150	Accounting Software Applications	2
ACC 180	Practices in Bookkeeping	3
ACC 220	Intermediate Accounting I	4
BUS 260	Business Communication	3
ETR 210	Introduction to Entrepreneurship	3
Credit Hours		17
Total Credit Hours		70

\*Please see the Suggested Humanities and Social/Behavioral Science Elective List for AAS Majors webpage (<http://catalog.stanly.edu/curriculum-programs-study/suggested-humanities-social-science-electives-list-for-aas-majors>).

## Accounting Diploma Option - D25100

Gainful Employment Disclosure (<https://www.stanly.edu/ajax/gedt/ED25100.html>)

Program is available online.

Course	Title	Credit Hours
<b>First Year</b>		
<b>Fall</b>		
ACA 111	College Student Success	1
ACC 120	Principles of Financial Accounting	4
ACC 131	Federal Income Taxes	3
CIS 110	Introduction to Computers	3
ENG 111	Writing and Inquiry	3
Credit Hours		14
<b>Spring</b>		
ACC 121	Principles of Managerial Accounting	4
ACC 149	Introduction to Accounting Spreadsheets	2
ACC 150	Accounting Software Applications	2

BUS 137	Principles of Management	3
BUS 260	Business Communication	3
ECO 251	Principles of Microeconomics	3
	Credit Hours	17
<b>Summer</b>		
BUS 115	Business Law I	3
ECO 252	Principles of Macroeconomics	3
	Credit Hours	6
	Total Credit Hours	37

## Accounting Certificate Option - C25100

Program is available online.

Course	Title	Credit Hours
<b>First Year</b>		
ACA 111	College Student Success	1
ACC 120	Principles of Financial Accounting	4
ACC 131	Federal Income Taxes	3
BUS 110	Introduction to Business	3
BUS 137	Principles of Management	3
CIS 110	Introduction to Computers	3
	Credit Hours	17
	Total Credit Hours	17

## AA - Business and Accounting Pathway - A10100BA

Course	Title	Credit Hours
<b>First Year</b>		
<b>Fall</b>		
ACA 122	College Transfer Success	1
ACC 120	Principles of Financial Accounting	4
BUS 110	Introduction to Business	3
ENG 111	Writing and Inquiry	3
ART 111	Art Appreciation	3
or ART 115	or Art History Survey II	
or MUS 110	or Music Appreciation	
or MUS 112	or Introduction to Jazz	
	Credit Hours	14
<b>Spring</b>		
ACC 121	Principles of Managerial Accounting	4
ECO 251	Principles of Microeconomics	3
ENG 112	Writing and Research in the Disciplines	3
MAT 152	Statistical Methods I	4
	Credit Hours	14
<b>Summer</b>		
ECO 252	Principles of Macroeconomics	3
	Credit Hours	3
<b>Second Year</b>		
<b>Fall</b>		
BIO 110	Principles of Biology	4

MAT 171	Precalculus Algebra	4
ENG 231	American Literature I	3
or ENG 232	or American Literature II	
or ENG 241	or British Literature I	
or ENG 242	or British Literature II	
HIS 111	World Civilizations I	3
or HIS 112	or World Civilizations II	
or HIS 131	or American History I	
or HIS 132	or American History II	
	Credit Hours	14
<b>Spring</b>		
COM 231	Public Speaking	3
CIS 110	Introduction to Computers	3
MAT 263	Brief Calculus	4
PSY 150	General Psychology	3
POL 220	International Relations	3
or HIS 111	or World Civilizations I	
	Credit Hours	16
	Total Credit Hours	61

*\*Please see the Suggested Humanities and Social/Behavioral Science Elective List for AAS Majors webpage (<http://catalog.stanly.edu/curriculum-programs-study/suggested-humanities-social-science-electives-list-for-aas-majors>).*