

# ACCOUNTING ASSOCIATE (AAS)

## Business & Information Technology

Program website (<https://www.harpercollege.edu/academics/business/accounting/accounting-associate-degree.php>)

## Program Overview

This 61 credit-hour program is designed to prepare students for employment as junior accountants in business, industry and government.

The curriculum includes the study of accounting theory and practice, corporation accounting, and cost accounting. Required business course work provides for an overview of the corporate community and includes economics, business law and management classes. Computer information skills are essential to today's accountants and are also required in this degree.

## Program Requirements

First Semester		Hours
ACC 101	Introduction to Financial Accounting	4
ENG 101	Composition I	3
Mathematics <sup>1</sup>		3
MGT 111	Introduction to Business Organization	3
CAS 115	Spreadsheet Software	1
CAS 215	Advanced Spreadsheet Software	1
<b>Hours</b>		<b>15</b>

### Second Semester

AAS General Education elective(s) ( <a href="https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/">https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/</a> ) <sup>+</sup>		6
ACC 102	Introduction to Managerial Accounting	3
ACC 112	Quickbooks	2
ACC 155	Payroll Accounting	2
ECO 211 or ECO 212	Microeconomics or Macroeconomics	3
<b>Hours</b>		<b>16</b>

### Third Semester

ACC 201	Intermediate Accounting I	3
ACC 211	Business Law I	3
ACC 250	Individual Tax Accounting	3
Accounting elective(s) (p. 1)		3
Business elective(s) (p. 1)		3
<b>Hours</b>		<b>15</b>

### Fourth Semester

AAS General Education elective(s) ( <a href="https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/">https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/</a> ) <sup>+</sup>		3
ACC 203	Cost Accounting	3
Accounting elective(s) (p. 1)		6

Business elective(s) (p. 1)	3
<b>Hours</b>	<b>15</b>
<b>Total Hours</b>	<b>61</b>

<sup>1</sup> The mathematics requirement for this degree can be met with Math Competency, or MGT 150 (Business Math). See Math Competency options (<https://www.harpercollege.edu/testing/docs/math-competency-options.php>) for information. Students who utilize Math Competency to meet the mathematics requirement must complete an additional three credit-hour elective. See full list of AAS General Education electives (<https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/>).

+ At least one of the AAS General Education Elective requirements must also meet the World Cultures and Diversity graduation requirement. See full list of AAS General Education electives (<https://catalog.harpercollege.edu/catalog/programs/aas-general-education-electives/>).

## Accounting Electives

(students must satisfy prerequisite for each course elected)

Code	Title	Hours
ACC 202	Intermediate Accounting II	3
ACC 251	Business Tax Accounting	3
ACC 253	Advanced Accounting I	3
ACC 254	Auditing	3
ACC 265	Fraud Examination	3
ACC 257	Ethics and Tax Practices	3
ACC 295	Topics in Accounting (limit 4 hours)	1-4

## Business Electives

(students must satisfy prerequisite for each course elected)

Code	Title	Hours
ACC 213	Legal Environment of Business	3
CIS 101	Introduction to Computer Information Systems	3
FIN 215	Financial Statements Interpretation and Analysis	3
MGT 205	Leadership	3
MGT 218	Introduction to Finance	3
MGT 270	Principles of Management	3
MGT 280	Organizational Behavior	3
MKT 245	Principles of Marketing	3
PHI 150	Business Ethics	3

## Program Learning Outcomes

Students who successfully complete this program will be able to:

- Apply knowledge of basic accounting and bookkeeping procedures.
- Demonstrate a working knowledge of microcomputers and current accounting software including MS Excel and Quickbooks.
- Utilize interpersonal written and oral communication skills.
- Update knowledge of rapid changes in the field, such as new tax laws.
- Perform detailed work with a high degree of accuracy.