

# ACCOUNTING & FINANCE

The Accounting and Finance curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting and finance profession. Accountants and finance professionals assemble and analyze, process, and communicate essential information about financial operations.

Course work may include accounting, finance, ethics, business law, computer applications, financial planning, insurance, marketing, real estate, selling, and taxation. 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 and finance positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies.

## Mission Statement

The Accounting Program's mission is to prepare students to enter the business world with confidence by providing and ensuring appropriate and consistent academic rigor in the business and accounting programs; encouraging high school guidance counselors to recommend the business and accounting programs to high school students; and working with the community leaders to embrace the Work-Based Learning program, and for community business leaders to seek out and hire Martin Community College business and accounting graduates.

## Program Learning Outcome:

All students in the Accounting Program will earn at least a C in ACC 120 and ACC 121.

## Student Learning Outcomes:

- ◆ Demonstrate an understanding of the accounting process and functions.
- ◆ Prepare financial statements.
- ◆ Analyze essential information concerning financial operations.

## ACCOUNTING & FINANCE

A.A.S. Degree (A25800)

### Suggested Sequence of Courses

| Prefix                   | Course Title                           | Class        | Lab       | Clinic   | Work     | Credit       |
|--------------------------|--|--------------|-----------|----------|----------|--------------|
| <b>FALL SEMESTER 1</b>   |  |              |           |          |          |              |
| ACA 115                  | Success and Study Skills <i>or</i>     |              |           |          |          |              |
| ACA 122                  | College Transfer Success               | 0            | 2         | 0        | 0        | 1            |
| ACC 120                  | Principles of Financial Accounting     | 3            | 2         | 0        | 0        | 4            |
| BUS 110                  | Introduction to Business               | 3            | 0         | 0        | 0        | 3            |
| BUS 121                  | Business Math                          | 2            | 2         | 0        | 0        | 3            |
| ECO 251                  | Principles of Microeconomics <i>or</i> | 3            | 0         | 0        | 0        | 3            |
| CTI 110                  | Web, Prog. & Database Foundations      | 2            | 2         | 0        | 0        | 3            |
| ENG 111                  | Writing and Inquiry                    | 3            | 0         | 0        | 0        | 3            |
|                          | <b>TOTALS</b>                          | <b>13/14</b> | <b>8</b>  | <b>0</b> | <b>0</b> | <b>17</b>    |
| <b>SPRING SEMESTER 1</b> |  |              |           |          |          |              |
| ACC 121                  | Principles of Managerial Accounting    | 3            | 2         | 0        | 0        | 4            |
| ACC 129                  | Individual Income Taxes                | 2            | 2         | 0        | 0        | 3            |
| ACC 140                  | Payroll Accounting                     | 1            | 2         | 0        | 0        | 2            |
| CIS 110                  | Intro. to Computers <i>or</i>          | 2            | 2         | 0        | 0        | 3            |
| CIS 111                  | Basic PC Literacy                      | 1            | 2         | 0        | 0        | 2            |
| ECO 252                  | Principles of Macroeconomics           | 3            | 0         | 0        | 0        | 3            |
| MAT 110                  | Math Measurement & Literacy <i>or</i>  | 2            | 2         | 0        | 0        | 3            |
| MAT 171                  | Precalculus Algebra <i>or</i>          | 3            | 2         | 0        | 0        | 4            |
| MAT 143                  | Quantitative Literacy                  | 2            | 2         | 0        | 0        | 3            |
|                          | <b>TOTALS</b>                          | <b>12/14</b> | <b>10</b> | <b>0</b> | <b>0</b> | <b>17/19</b> |
| <b>FALL SEMESTER 2</b>   |  |              |           |          |          |              |
| ACC 220                  | Intermediate Accounting I              | 3            | 2         | 0        | 0        | 4            |
| ACC 225                  | Cost Accounting <i>or</i>              |              |           |          |          |              |
| ACC 240                  | Gov & Not-for-Profit Acct              | 3            | 0         | 0        | 0        | 3            |
| BUS 115                  | Business Law I                         | 3            | 0         | 0        | 0        | 3            |
| COM 231                  | Public Speaking <i>or</i>              |              |           |          |          |              |
| ENG 115                  | Oral Communications                    | 3            | 0         | 0        | 0        | 3            |
| CTS 130                  | Spreadsheet                            | 2            | 2         | 0        | 0        | 3            |
|                          | <b>TOTALS</b>                          | <b>14</b>    | <b>4</b>  | <b>0</b> | <b>0</b> | <b>16</b>    |

| Prefix                   | Course Title                               | Class     | Lab      | Clinic   | Work     | Credit       |
|--------------------------|--|-----------|----------|----------|----------|--------------|
| <b>SPRING SEMESTER 2</b> |  |           |          |          |          |              |
| ACC 150                  | Accounting Software Applications <i>or</i> |           |          |          |          |              |
| WBL 112                  | Work-Based Learning II                     | 1         | 2        | 0        | 0        | 2            |
| ACC 269                  | Auditing & Assurances Services             | 3         | 0        | 0        | 0        | 3            |
| BUS 225                  | Business Finance                           | 2         | 2        | 0        | 0        | 3            |
| BUS 260                  | Business Communication                     | 3         | 0        | 0        | 0        | 3            |
|                          | Behavioral/Social Sciences Elective        | 3         | 0        | 0        | 0        | 3            |
|                          | Humanities/Fine Arts Elective              | 3         | 0        | 0        | 0        | 3            |
|                          | <b>TOTALS</b>                              | <b>15</b> | <b>4</b> | <b>0</b> | <b>0</b> | <b>17</b>    |
| <b>PROGRAM TOTAL</b>     |  |           |          |          |          | <b>67/69</b> |

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