



Associate in Science

Accounting: Accounting for Small Business Option (EA61) 2015-2016 Catalog

This program is designed to qualify the student for employment as a full-charge bookkeeper or accounting assistant and to enable the student currently employed in these positions to enhance his or her knowledge for advancement purposes. The basic mechanics of bookkeeping and accounting theory are complemented by extensive study of computers and computer applications relative to the bookkeeping and accounting process.

Outcomes:

- Demonstrate analytical and problem-solving skills.
- Demonstrate the use of accounting principles and procedures as they apply to the recording and reporting of financial information.
- Demonstrate proficiency in applying financial accounting data in the preparation of the business entity's Federal and State payroll tax, sales tax, and income tax returns.
- Demonstrate proficiency in the use of accounting and spreadsheet software.
- Demonstrate the use of financial data in controlling and evaluating entity performance.

Suggested Sequence of Courses:

Prerequisite or parallel courses may be required. Please check individual course descriptions for details.

Freshman Year

ENG* E101	Composition	3
¹ Mathematics	Elective	3-4
² BES* E118	Small Business Management	3
<i>OR</i>		
³ BBG* E101	<i>Introduction to Business</i>	
ACC* E101	Accounting Procedures I	3
CSA* E106	Introduction to Computer Applications	4
ENG* E102	Literature & Composition	3
Science	Elective	3-4
ACC* E125	Accounting Computer Applications I	3
³ ACC* E102	Accounting Procedures II	3
ACC* E117	Principles of Managerial Accounting	3

Sophomore Year

Fine Arts	Elective	3
BBG* E231	Business Law I	3
ACC* E123	Accounting Software Applications	3
Humanities	Elective	3
BFN* E201	Principles of Finance	3
BBG* E210	Business Communication	3
⁴ Business	Elective	3
ACC* E241	Federal Taxes I	3
ECN* E101	Principles of Macro-Economics	3
<i>OR</i>		
⁴ ECN* E102	<i>Principles of Micro-Economics</i>	
Behavioral Science	Elective	3

Total Credits:

61-63

¹ MAT* E103 or higher.

² BES* E118 and BBG* E101- cannot take both courses for credit.

³ ACC* E101 and ACC* E102 are open to Accounting for Small Business Management associate degree and certificate students only.

⁴ See Accounting Academic Advisor for career objective and advisement. ACC* E113 CANNOT be used as an elective.

Note: A minimum of 12 credits must be taken in 200-level courses.