

# ACCOUNTING

**Award: Associate of Applied Science Degree**

**Major: Accounting**

**Additional Program Information:** <https://www.brcc.edu/academics/dl/class-types/fully-online-programs/>

*Possible occupations for graduates: accounting trainee, junior accountant, accounting technician, bookkeeper, or office manager.*

The A.A.S. degree program with a major in Accounting is designed for people who seek employment or professional development in the accounting or business field. This degree can be completed entirely online.

## Required Courses Curriculum

First Semester		Credit Hours
ACC 211	Principles of Accounting I	3
BUS 100	Introduction To Business	3
ECO 150	Economic Essentials: Theory and Application <sup>1</sup>	3
Select one of the following:		3
ENG 111	College Composition I	
ENG 115	Technical Writing	
ITE 152	Introduction to Digital Literacy and Computer Applications	3
SDV ( <a href="https://catalog.brcc.edu/programs-study/sdv/">https://catalog.brcc.edu/programs-study/sdv/</a> )	Student Development	1
<b>Credit Hours</b>		<b>16</b>
Second Semester		Credit Hours
ACC 212	Principles of Accounting II	3
ACC 215	Computerized Accounting	3
BUS 200	Principles of Management	3
Select one of the following:		3
ENG 112	College Composition II	
ACC/BUS/ITE	Elective <sup>2</sup>	
ITE 140	Spreadsheets for Business	3
MTH 132	Business Mathematics	3
<b>Credit Hours</b>		<b>18</b>
Third Semester		Credit Hours
ACC 221	Intermediate Accounting I	3
ACC 124	Payroll Accounting	3
BUS 240	Introduction to Business Law	3
FIN 215	Financial Management	3
ITD 130	Database Fundamentals	3
PSY 105	Psychology of Personal Adjustment	3
<b>Credit Hours</b>		<b>18</b>
Fourth Semester		Credit Hours
ACC 231	Cost Accounting I	3
ACC/BUS/IT	Elective <sup>2</sup>	3
ACC 275	Capstone Seminar in Accounting	3
BUS 270	Interpersonal Dynamics	3
Literature/Humanities/Fine Arts Elective ( <a href="https://catalog.brcc.edu/programs-study/general-education-aas/#literature">https://catalog.brcc.edu/programs-study/general-education-aas/#literature</a> )		3
<b>Credit Hours</b>		<b>15</b>
<b>Total Credit Hours</b>		<b>67</b>

<sup>1</sup> Students may not receive credit towards graduation requirements for both ECO 150 and ECO 201 or ECO 150 and ECO 202.

<sup>2</sup> Students may select any ACC, BUS, or IT (ITE, ITD, ITN, ITP) course not already required in the program.

## Certificates

### Accounting

#### Award: Career Studies Certificate

Purpose: This certificate program in Accounting is designed to provide individuals with basic skills in accounting which will enable them to obtain employment immediately upon completion of the three-semester program. With the present growth in this area, there is a need for personnel who possess basic skills in accounting. *Occupational Objectives: Accounting Clerk, Inventory Clerk, Payroll Clerk, Bookkeeper, Tax Preparer*

<b>First Semester</b>		<b>Credit Hours</b>
ACC 211	Principles of Accounting I	3
ACC 124	Payroll Accounting	3
ITE 140	Spreadsheets for Business	3
<b>Credit Hours</b>		<b>9</b>
<b>Second Semester</b>		
ACC 212	Principles of Accounting II	3
ACC 215	Computerized Accounting	3
BUS 240	Introduction to Business Law	3
<b>Credit Hours</b>		<b>9</b>
<b>Third Semester</b>		
ACC 231	Cost Accounting I	3
ACC 221	Intermediate Accounting I	3
ACC 261	Prin. of Federal Taxation I	3
<b>Credit Hours</b>		<b>9</b>
<b>Total Credit Hours</b>		<b>27</b>