

Accounting Overview

Associate of Applied Science

PURPOSE: The rapid expansion of business and industry in Virginia has created a large, steady demand for qualified personnel to assist in the preparation and interpretation of accounting and financial information. The AAS degree in Accounting is designed for persons who are seeking their first full-time employment in the accounting field immediately upon completion of the curriculum. In addition, the program is designed for persons presently employed in accounting who desire to increase their knowledge and update their skills.

OCCUPATIONAL OBJECTIVES: The AAS degree in Accounting prepares graduates to function in responsible paraprofessional positions in the current employment market. Occupational objectives include Accounting Assistant, Senior Accounting Clerk, Bookkeeper, Junior Accountant, Tax Specialist, and Fiscal Technician.

ADMISSION REQUIREMENTS: General college curricular admission

TRANSFER INFORMATION: Four-year college and university transfer opportunities for AAS degrees, if existing, are usually very specific in nature. A transfer opportunity in Accounting at Mary Baldwin University - Adult Degree Program exists for students in the Accounting Associate of Applied Science program. Students interested in this transfer opportunity or transferring in general should consult their faculty advisor upon program entry for further guidance. Please see http://www.reynolds.edu/get_started/gta/agreements/Mary_baldwin.pdf.

PROGRAM NOTES: The Accounting AAS degree requires that students have the following competencies: (1) competency in Math Essentials MTE 1-3 as demonstrated through the placement and diagnostic tests or by satisfactorily completing the required MTE units, or equivalent, and (2) competencies in reading and writing as demonstrated by placement in ENG 111 or placement in co-requisites ENG 111 and ENF 3.

The purpose of the associate of applied science (AAS) degree curriculum is to prepare students for immediate employment upon graduation.

COMPUTER COMPETENCY REQUIREMENT: Students in this program will meet the college's computer competency requirement by successfully completing ITE 115. Students can also meet this requirement by successfully passing the college's computer competency exam, administered in the testing centers on each campus, in which case they will receive college credit for ITE 115. Students not passing the computer competency exam may retake the exam only once.

Roadmap

COURSE	TITLE	LEC. HRS.	LAB. HRS.	CRS. CRE.
ACC 211	Principles of Accounting I	3	0	3
BUS 100	Introduction to Business	3	0	3
ENG 111	College Composition I	3	0	3
ITE 115	Introduction to Computer Applications and Concepts	3	0	3
MTH 130 ¹	Fundamentals of Reasoning	3	0	3
SDV 100	College Success Skills	1	0	1
TOTAL		16	0	16
ACC 198 ²	Seminar and Project: Accounting Capstone	4	0	4
ACC 134	Small Business Taxes	3	0	3
ACC 212	Principles of Accounting II	3	0	3
ACC 215	Computerized Accounting	3	0	3
ECO 201	Principles of Economics I – Macroeconomics	3	0	3
TOTAL		16	0	16
BUS 220	Introduction to Business Statistics	3	0	3
ACC 221 ⁶	Intermediate Accounting I	3	0	3
ACC 231 ⁵	Cost Accounting I	3	0	3
BUS 240	Introduction to Business Law	3	0	3
CST 110	Introduction to Communication	3	0	3
ITE 140	Spreadsheet Software	3	0	3
TOTAL		18	0	18
ACC 222	Intermediate Accounting II	3	0	3
ACC 241	Auditing I	3	0	3
ACC 261	Principles of Federal Taxation I	3	0	3
_____ ⁴	Accounting Elective	3	0	3
_____ ³	Humanities/Fine Arts Elective	3	0	3
_____ ³	Personal Wellness Elective	0-1	0-2	1
TOTAL		15-16	0-2	16
Total Minimum Credits for AAS Degree in Accounting				66

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¹ Students may substitute MTH 161 for MTH 130 as a transfer option.

² Prerequisite is ACC 211 with a grade of "C" or higher. ACC 134 can be prerequisite or co-requisite.

³ A list of approved general education electives (humanities/fine arts, social/behavioral sciences, mathematics, science, and personal

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wellness) is provided in the General Education section of the catalog under Curriculum Planning and Design.

⁴ *Students may select either ACC 217 or ACC 240.*

⁵ *Prerequisite is ACC 212 with a grade of "C" or higher.*

⁶ *Prerequisite is ACC 211 with a grade of "B" or higher.*