

Accounting

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, Fiscal Technician, and Internal Auditor.

Admission Requirements: General college curricular admission

Program Notes: Students must test into MTH 120 or a higher recommendation on the mathematics placement test. Students must also successfully complete the English placement test for ENG 111 and receive a satisfactory score on their reading test and may be recommended to take ENG 107. Students with deficiencies in reading, writing, or mathematics will require developmental studies. Students will be unable to take accounting coursework until their deficiencies are remedied. Students without keyboarding skills should enroll in AST 114, Keyboarding for Information Processing.

The purpose of the Associate of Applied Science (AAS) degree curriculum is to prepare students for immediate employment upon graduation. Transfer opportunities for AAS degrees, if existing, are usually very specific in nature. Students may, however, substitute some courses in the AAS degree curriculum with courses that generally transfer to senior institutions. Students interested in transferring to a four-year college or university to major in Accounting upon completion of a degree from JSRCC should enroll in the Business Administration AS transfer program. Students considering transfer should consult their faculty advisor at the earliest possible date for further guidance and are advised to get assurances in writing in advance from the institution to which they wish to transfer.

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.

CURRICULUM				
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 ¹	Introduction to Computer Applications and Concepts	3	0	3
MTH 120 ²	Introduction to Mathematics	3	0	3
SDV 100	College Success Skills	1	0	1
TOTAL		16	0	16
ACC 124	Payroll Accounting	3	0	3
ACC 212	Principles of Accounting II	3	0	3
ACC 215	Computerized Accounting	3	0	3
____ ³	Humanities/Fine Arts Elective	3	0	3
ECO 201	Principles of Economics I – Macroeconomics	3	0	3
ENG 112	College Composition II	3	0	3
TOTAL		18	0	18
ACC 219	Government and Non-Profit Accounting	3	0	3
ACC 221	Intermediate Accounting I	3	0	3
ACC 231	Cost Accounting I	3	0	3
BUS 240	Introduction to Business Law	3	0	3
ECO 202	Principles of Economics II – Microeconomics	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
BUS 220	Introduction to Business Statistics	3	0	3
____ ³	Personal Wellness Elective	0-2	0-4	2
ITE 150	Desktop Database Software	3	0	3
TOTAL		15-17	0-4	17
Total Minimum Credits for AAS Degree in Accounting				69

¹AST 114 should be taken if student has no prior knowledge of keyboard usage and may be taken prior to or simultaneously with ITE 115.

²Students may substitute MTH 163 as a transfer option.

³A list of approved general education electives (humanities/fine arts, social/behavioral sciences, mathematics, science, and personal wellness) is provided in the General Education section of the catalog under Curriculum Planning and Design.