

# Accounting

## Certificate

**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 certificate 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 certificate in Accounting prepares graduates for employment in any of the following occupations: Accounts Receivable Clerk, Accounts Payable Clerk, Payroll Clerk, Inventory Clerk, and other clerical positions in accounting.

**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 course work until their deficiencies are remedied. Students with keyboarding skills may be waived from AST 114, Keyboarding for Information Processing, based on a satisfactory score on the keyboard placement test.

Students should consult with their faculty advisor in choosing electives or course substitutions. All program electives and course substitutions must be approved in writing by the Accounting program head.

Students in the Accounting AAS and Certificate programs must attain the grade of "C" or higher in each semester of Principles of Accounting I and II before enrolling in any other accounting courses in the curriculum. Students without keyboarding skills should enroll in AST 114, Keyboarding for Information Processing.

The Accounting Certificate program may transfer at the student's option directly into the Accounting AAS degree program.

**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 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 <sup>1</sup>	Principles of Accounting I	3	0	3
ACC 212 <sup>1</sup>	Principles of Accounting II	3	0	3
ENG 111	College Composition I	3	0	3
SDV 100	College Success Skills	1	0	1
<b>TOTAL</b>		10	0	10
ACC 124	Payroll Accounting	3	0	3
ACC 215	Computerized Accounting	3	0	3
ACC 221	Intermediate Accounting I	3	0	3
ITE 115 <sup>2</sup>	Introduction to Computer Applications and Concepts	3	0	3
<b>TOTAL</b>		12	0	12
ACC 222	Intermediate Accounting II	3	0	3
ACC 261	Principles of Federal Taxation I	3	0	3
ECO 201	Principles of Economics I – Macroeconomics	3	0	3
ITE 140	Spreadsheet Software	3	0	3
<b>TOTAL</b>		12	0	12
<b>Total Minimum Credits for Certificate in Accounting</b>				<b>34</b>

<sup>1</sup>The Accounting Certificate can be completed in three semesters by taking the courses in a summer, fall, spring semester sequence. In order to complete the program within the three semesters, the ACC 211-212 course sequence must be taken on an accelerated basis during the summer session.

<sup>2</sup>AST 114 should be taken if the student has no prior knowledge of keyboard usage and may be taken prior to or simultaneously with ITE 115.