

## Accounting

The Accounting curriculum leads to an Associate in Applied Science (A.A.S.) degree. Students receive training in accounting theory and generally accepted accounting techniques, as well as in basic management and related fields. Students are prepared for a variety of careers in both industry and government, including positions such as junior accountant, accounting trainee, accounts receivable or accounts payable technician, or tax examiner.

### STUDENT LEARNING OUTCOMES:

Upon completion of the Accounting curriculum, the student will be able to:

- Demonstrate an understanding of financial statements prepared according to Generally Accepted Accounting Principles (GAAP), prepare journal entries and complete the accounting cycle using computerized general ledger software.
- Demonstrate an understanding of managerial and cost accounting concepts.
- Analyze and interpret financial statements for economic decision-making.
- Effectively communicate with users of financial information orally and in writing.

### PROGRAM ENTRY REQUIREMENTS:

The program is open to interested students. However, all new students are normally required to take the College's placement tests at their time of entry. Students identified as needing developmental course work must satisfactorily complete the appropriate English and mathematics courses as a part of their degree program.

### PROGRAM OF STUDY AND GRADUATION REQUIREMENTS:

A minimum of 62 credits and a grade point average of 2.0 ("C" average) are required for graduation.

## ACCOUNTING

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
<b>FIRST SEMESTER</b>			
ACCT 101 – Financial Accounting		4	
ECON 181 – Principles of Economics (Macroeconomics)		3	
ENGL 101 – English Composition I		3	ENGL 101
MATH 151 – Linear Mathematics or  MATH 161 – Precalculus I or  MATH 162 – Precalculus II or  MATH 171 – Calculus I	MATH 118 with a “C” or better OR MATH 161 or higher placement  MATH 118 with a “C” or better OR MATH 161 or higher placement  MATH 161 with a “C” or better OR MATH 162 or higher placement  MATH 162 with a “C” or better OR MATH 171 placement	3  3	Mathematics
MNGT 121 – Introduction to Business		3	
<b>SECOND SEMESTER</b>			
ACCT 102 – Managerial Accounting	ACCT 101 with a grade of “C” or better	3	
ENGL 102 - English Composition II	ENGL 101	3	ENGL 102, Info Lit
ECON 182 – Principles of Economics (Microeconomics)		3	
ACCT 103 – Microcomputers in Accounting	ACCT 101 with a grade of “C” or better	3	
MNGT 141 – Principles of Management	MNGT 121	3	
<b>THIRD SEMESTER</b>			
ACCT 201 – Intermediate Accounting I	ACCT 102	3	
Humanities Elective		3	Humanities
ECON 112 – Statistics I	MATH 118 or higher than MATH 118 on placement test	4	
Social Science Elective		3	Social Sciences
CIS 103 – PC Applications		3	Tech Comp

(continued on next page)

**ACCOUNTING, continued**

<b>Course Number and Name</b>	<b>Prerequisites and Corequisites</b>	<b>Credits</b>	<b>Gen Ed Req.</b>
<b>FOURTH SEMESTER</b>			
ACCT 202 – Intermediate Accounting II	ACCT 201	3	
Accounting Elective (choose one of the following):		3	
ACCT 203 – Cost Accounting or ACCT 208 – Tax Accounting or ACCT 215 – Nonprofit Accounting or ACCT 206 – Auditing or ACCT 250 – Advanced Accounting	ACCT 102 ACCT 102 ACCT 201 ACCT 202		
ECON 114 – Statistics II	ECON 112	3	
Science Elective		3/4	Natural Science
MNGT 262 – Business Law		3	
<b>MINIMUM CREDITS NEEDED TO GRADUATE</b>		<b>62*</b>	

**General Education Requirements**

All General Education requirements are met through required courses (as indicated above) except for the Writing Intensive requirement, the Interpretive Studies requirement, and the American/Global Diversity requirement. Therefore, in order to graduate, students in this program must choose one course that is designated Writing Intensive, one course that is designated Interpretive, and one course that is designated American/Global Diversity. The same course may be used to fulfill several requirements. A list of courses that fulfill these requirements and a more detailed explanation of the College's general education requirements appear elsewhere in this Catalog and on [www.ccp.edu](http://www.ccp.edu).

\* Students who enter the College at the MATH 161 level or higher can complete this program in 62 credits. Students who enter the College at a lower level on the Math placement exam will need to take MATH 118 – Intermediate Algebra and thus will need 65 credits to graduate

**For More Information Contact:**

The Division of Business and Technology, Room C1-9, 1700 Spring Garden Street, Philadelphia, PA 19130, Telephone (215) 496-6164; or the College Information Center (215) 751-8010.