

**AREA:** Accounting

**DEGREE:** Associate of Applied Science Degree

**LENGTH:** Four semesters (two-year) program

**PURPOSE:** There is a great demand for qualified personnel to assist business management in dealing with the rapid development of business and industry in Virginia. The associate of applied science degree curriculum in accounting is designed for persons who seek full-time employment in the accounting field immediately upon completion of the community college curriculum. Persons who are seeking their first employment in an accounting position and those presently in accounting who are seeking a promotion may benefit from this curriculum.

**OCCUPATIONAL OBJECTIVES:** accounts receivable and accounts payable clerks, bank tellers and managers, industry accountant, retail business accountant, self-employed accounting and tax services or service business accountant

**TRANSFER GUIDELINES:** Transfer opportunities for associate of science degrees, if existing, are very specific in nature. Students enrolling in an applied science degree with plans to transfer should explore opportunities with their faculty advisor.

**PROGRAM REQUIREMENTS:** The first two semesters of the accounting program are similar to other curricula in business. In the second year each student will pursue a specialty in accounting. The curriculum includes technical courses in accounting and related areas, general education and electives. Instruction includes both the theoretical concepts and practical and computer applications needed for future success in accounting. Students must consult with their faculty advisor to plan their program and select electives. Upon satisfactory completion of the program, the graduate will be awarded the associate of applied science degree in accounting.

Course#	Title	Credits
<b>First Semester</b>		
ACC 211	Principles of Accounting I	3
ECO 201	Principles of Macroeconomics	3
ENG 111	College Composition I	3
ITE 115	Intro to Computer Apps & Concepts	3
MTH 120	Introduction to Mathematics	3
SDV 100	College Success Skills	1
	<b>Total</b>	<b>18</b>
<b>Second Semester</b>		
ACC 212	Principles of Accounting II	3
ACC 215	Computerized Accounting	3
CST 100/110	Principles of Public Speaking	3
ECO 202	Principles of Microeconomics	3
ENG 112	College Composition II	3
	Approved elective <sup>1</sup>	3
	<b>Total</b>	<b>18</b>
<b>Third Semester</b>		
ACC 221	Intermediate Accounting I	3
ACC 231	Cost Accounting	3
ACC 261	Principles of Federal Taxation I	3
BUS 241	Business Law I	3
PED/HLT	Physical education (or health)	2
	Elective	3
	<b>Total</b>	<b>17</b>
<b>Fourth Semester</b>		
ACC 222	Intermediate Accounting II	3
ACC 225	Managerial Accounting	3
ACC 262	Principles of Federal Taxation II	3
ACC 298	Seminar and Project	3
BUS 242	Business Law II	3
	<b>Total</b>	<b>15</b>
	<b>Program Total</b>	<b>66</b>

<sup>1</sup> Approved elective is to be selected from courses with the following prefixes ACC, BUS, ECO, FIN and ITE.