

ACCOUNTING

Accounting Major

ARTS & SCIENCES AND BUSINESS DIVISION

Program of Study

The accounting program offers beginning courses for those persons who have never had formal training in accounting as well as advanced courses for those already in the accounting field. Cooperative education opportunities are available for students to gain practical experience.

Accountants record, classify, summarize and interpret an organization's day-to-day business transactions. Accountants monitor the flow of cash and the continuing changes in financial obligations.

The faculty has identified the following Learning Outcomes for all graduates:

- Use generally accepted accounting principles in measuring, recording and communicating financial information.
- Use software to assist accounting functions.
- Prepare fundamental individual federal income tax returns.
- Use financial reports for various decision-making purposes.
- Explain the procedures used in applying auditing standards in conducting an independent audit.
- Prepare budgets and forecasts.

POTENTIAL OCCUPATIONS:

- Accounting Clerk
- Bookkeeping Clerk
- Purchasing Agent
- Budget Manager
- Tax Collector

Associate of Applied Business

TECHNICAL CONCENTRATION

		Credit Hrs.
ACC	1100	Financial Accounting 4
ACC	1200	Managerial Accounting 4
ACC	2330	Computerized Accounting 3
ACC	2400	Tax Accounting 3
ACC	2410	Cost Accounting I 3
ACC	2430	Intermediate Accounting I 4
ACC	2440	Intermediate Accounting II 4
ACC	2520	Cost Accounting II 3
ACC	2600	Auditing 3
		Total Technical Credit Hours 31

GENERAL EDUCATION AND RELATED COURSES

GEN	1000	First-Year Seminar 1
CIT	1090	Computer Fundamentals 3
ECO	2020	Microeconomics 3
Choose One:		ENG 1050 College Comp I or ENG 1020 3
ENG	1900	Technical Writing 3
FST	2420	Finance 3
LAW	2420	Business Law 3
MGT	1190	Management 3
MRT	1010	Marketing 3
MTH	1310	Intermediate Algebra 4
SPE	2010	Effective Speaking 3
		*Humanities Elective 3
		Total General Education & Related Credit Hours 35

TOTAL CREDIT HOURS 66

* See page 95 for a listing of specific electives.
See your advisor for appropriate course selection.

** All students graduating from Terra State Community College with an Associate degree of any kind will be functionally proficient in common computer operations and applications. Please see your academic advisor or academic division office for further details.

To determine when courses are scheduled, see program curriculum sheet which is available from the Enrollment Services office in Building A/Room 100, from the Arts & Sciences and Business Division, Building A/Room 202 or on the web at www.terra.edu.