

# ACCOUNTING AND FINANCE

## A.A.S. Degree in Accounting PROGRAM PLANNING GUIDE

Course Number		Course Title	Class	Lab	Hours Per Week Work/ Clinical	Credits
<b><u>FIRST SEMESTER</u></b>						
ACC	120	Principles of Financial Accounting U	3	2	0	4
BUS	110	Introduction to Business U	3	0	0	3
CIS	110	Introduction to Computers U	2	2	0	3
ENG	111	Writing and Inquiry U	3	0	0	3
MAT	143	Quantitative Literacy U	2	2	0	3
Total Semester Hours						16
<b><u>SECOND SEMESTER</u></b>						
ACC	121	Principles of Managerial Accounting U	3	2	0	4
ACC	149	Introduction to Accounting Spreadsheets	1	3	0	2
ACC	150	Accounting Software Applications	1	3	0	2
BUS	115	Business Law I U	3	0	0	3
<i>(Select one course)</i>						
HUM	115	Critical Thinking	3	0	0	3
PHI	240	Introduction to Ethics U	3	0	0	3
<i>(Select one course)</i>						
ENG	112	Writing & Research in the Discipline U	3	0	0	3
ENG	114	Professional Research & Reporting	3	0	0	3
Total Semester Hours						17
<b><u>THIRD SEMESTER</u></b>						
ACC	129	Individual Income Tax	2	2	0	3
ACC	220	Intermediate Accounting I	3	2	0	4
ACC	268	Information Systems & Internal Controls	3	0	0	3
<i>(Select one course – ECO 251 is recommended)</i>						
ECO	151	Survey of Economics	3	0	0	3
ECO	251	Principles of Microeconomics U	3	0	0	3
_____	_____	*Major Elective	3	0	0	3
<i>(Choose approximately 3 credit hours from <b>Major Elective List</b> on next page)</i>						
Total Semester Hours						16
<b><u>FOURTH SEMESTER</u></b>						
ACC	215	Ethics in Accounting	3	0	0	3
ACC	221	Intermediate Accounting II	3	2	0	4
BAF	235	Analyzing Financial Statements	3	0	0	3
BUS	225	Business Finance	3	0	0	3
ECO	252	Principles of Macroeconomics U	3	0	0	3
_____	_____	*Major Elective	3	-	-	3
<i>(Choose approximately 3 credit hours from <b>Major Elective List</b> on next page)</i>						
Total Semester Hours						19

**TOTAL GRADUATION REQUIREMENT 68 SEMESTER CREDIT HOURS**

Replaced: A25100  
Date Revised: April 2018  
POS Start Date: 2018\*FA  
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*\*THIS PROGRAM PLANNING GUIDE IS FOR ADVISING PURPOSES ONLY AND IS SUBJECT TO CHANGE.  
ONLY THE REGISTRAR CAN DETERMINE IF STUDENTS HAVE MET ALL REQUIREMENTS FOR GRADUATION.*



**\*\* MAJOR ELECTIVE LIST**

Students must select six semester hours from the following list of elective courses in order to complete the requirements for an Accounting degree. Students should consult with their Accounting Faculty Advisor each semester about course selections. See WebAdvisor to learn who your current Accounting Faculty Advisor is. Students should consult WebAdvisor for course offerings each semester. Note: the courses that are offered each semester will vary. We do not promise to offer any specific course in both fall and spring semesters.

ACC	130	Business Income Taxes	2	2	0	3
ACC	132	N C Business Taxes	1	3	0	2
ACC	140	Payroll Accounting	1	3	0	2
ACC	152	Advanced Software Applications	1	3	0	2
ACC	225	Cost Accounting	3	0	0	3
ACC	227	Practices in Accounting	3	0	0	3
ACC	240	Government & Not-For-Profit Acct	3	0	0	3
ACC	269	Auditing & Assurance Services	3	0	0	3
BAF	143	Financial Planning	3	0	0	3
BUS	116	Business Law II	3	0	0	3
BUS	121	Business Math	2	2	0	3
BUS	217	Employment Law & Regulations	3	0	0	3
BUS	228	Business Statistics U	3	0	0	3
WBL	111	Work-Based Learning I	0	0	10	1
WBL	112	Work-Based Learning I	0	0	20	2
WBL	121	Work-Based Learning II	0	0	10	1

If students are interested in **Management Accounting**, consider taking courses from the following group: ACC 152, ACC 225, ACC 240, and WBL courses.

If students are interested in **Small Business Accounting**, consider taking courses from the following group: ACC 132, ACC 140, ACC 227, BUS 121, and WBL courses.

If students are interested in **Taxation**, consider taking courses from the following group: ACC 130, ACC 132, ACC140, BUS 116, and WBL courses.

U – Indicates a course included in the Comprehensive Articulation Agreement governing transfer courses between North Carolina public universities and North Carolina community colleges. These courses are guaranteed to transfer to any of the sixteen University of North Carolina senior institutions as equivalent credit within defined distribution limits.