

BUSINESS & PUBLIC SERVICES TECHNOLOGIES

ACCOUNTING AND FINANCE

Accounting Degree - A25800

The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the "language of business," accountants assemble, analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and →practices, students will study business law, finance, management, and economics. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

Accounting Diploma - D25800

The Accounting Diploma provides students with a basic accounting skill set and overall knowledge enhanced by selected accounting electives and a potential **work-based learning** education experience. After the Accounting Diploma is started, a student may elect to pursue an A.A.S Degree in Accounting or after the Accounting Diploma is awarded, a student may return to Wake Tech to earn an A.A.S. Degree in Accounting.

The curriculum is designed to provide students with the knowledge and skills necessary for employment and growth in the accounting profession. Diploma graduates should be able to pursue a variety of entry-level accounting positions in private industry, accounting firms, and government agencies. In order to complete the diploma program in three semesters, the program must begin in the summer semester.

Accounting Core Certificate - C25800A

This certificate is designed to prepare students in the core of accounting and business concepts and includes all university transferrable courses. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting (provided the student meets the entrance requirements for the Accounting program) as well as either the Associate in Arts or Associate in Science for College Transfer.

Income Tax Preparer Certificate - C25800B

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of income tax preparation. Credit earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Payroll Accounting Certificate - C25800C

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Accounting Software Applications Certificate C25800D

This certificate program will assist in preparing accounting students to take the MOS Excel certification test with the goal of increasing the marketability of accounting students upon entering the workforce. In addition to Excel, QuickBooks, <- and other general ledger software applications are explored through this certificate.

Management Accounting Certificate - C25800E

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of management accounting. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

PROGRAM SEQUENCE

First Semester

ACC 120	Principles of Financial Accounting	4
BUS 110	Introduction to Business	3
CIS 110	Introduction to Computers	3
ENG 111	Writing and Inquiry.....	3
MAT 143	Quantitative Literacy	3

Second Semester

ACC 121	Principles of Managerial Accounting	4
ACC 149	Introduction to Accounting Spreadsheets.....	2
ACC 150	Accounting Software Applications.....	2
BUS 115	Business Law I	3
Select one course		
HUM 115	Critical Thinking OR.....	3
PHL 240	Introduction to Ethics	3
Select one course		
ENG 112	Writing and Research in the Discipline OR.....	3
ENG 114	Professional Research and Reporting.....	3

Third Semester

ACC 129	Individual Income Taxes	3
ACC 220	Intermediate Accounting I.....	4
ACC 268	Information Systems & Internal Controls	3
Select one course – ECO 251 is recommended		
ECO 151	Survey of Economics OR	3
ECO 251	Principles of Microeconomics	3
___	*Major Elective.....	3
Choose approximately 3 credit hours from the Major Elective List		

Complete Payroll Accounting Certificate (C25800C):
ACC 120, CIS 110, ACC 149, ACC 150, + Choose ACC 140 Elective

Complete Accounting Core Certificate (C25800A):
ACC 120, ACC 121, BUS 115, ENG 111, + Choose one ECO elective

Complete Accounting Software Applications Certificate (C25800D):
ACC 120, CIS 110, ACC 149, ACC 150, + Choose ACC 152 Elective

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Complete Accounting Diploma (D25800):

ACC 120, BUS 110, CIS 110, BUS 121, ACC 121, ACC 129, ACC 149, ENG 111, ACC 140, ACC 150, ENG 114, + Choose 4 credit hours from ACC 130, ACC 132, ACC 152, ACC 215, ACC 240, ACC 268, WBL 111, WBL 112, and WBL 121

Fourth Semester

ACC 215	Ethics in Accounting.....	3
ACC 221	Intermediate Accounting II	4
BAF 235	Analyzing Financial Statements	3
BUS 225	Business Finance	3
ECO 252	Principles of Macroeconomics	3
*Major Elective		3

(Choose approximately 3 credit hours from the Major Elective List)

Complete Income Tax Preparer Certificate (C25800B):

ACC 120, CIS 110, ACC 129 + Choose Electives ACC 130, ACC 132, and ACC 140

Complete Management Accounting Certificate (C25800E): ACC

220, ACC 268, BAF 235, BUS 225 + Choose Elective ACC 225

Major Elective List

ACC 130	Business Income Taxes.....	3
ACC 132	NC Business Taxes.....	2
ACC 140	Payroll Accounting	2
ACC 152	Advanced Software Applications.....	2
ACC 225	Cost Accounting.....	3
ACC 227	Practices in Accounting.....	3
ACC 240	Governmental & Not-for-Profit Accounting.....	3
ACC 269	Auditing and Assurance Services	3
BAF 143	Financial Planning	3
BUS 116	Business Law II	3
BUS 121	Business Math.....	3
BUS 217	Employment Law and Regulations	3
BUS 228	Business Statistics	3
WBL 111	Work-Based Learning I	1
WBL 112	Work-Based Learning I	2
WBL 121	Work-Based Learning II	1

Graduation Requirements..... 68 Credit Hours