

Program Number 10-101-1 Associate Degree in Applied Science • Four Terms

ABOUT THE PROGRAM

Every business and industry, from movie-making to alternative energy, requires people-oriented, analytical, and creative thinkers to address accounting needs. As an accountant, you will have direct input regarding a company's financial health and profitability. A degree in accounting can be the key to rewarding and challenging opportunities in any field of interest.

PROGRAM OUTCOMES

- Process financial transactions throughout the accounting cycle.
- Analyze financial and business information to support planning and decision making.
- Perform payroll preparation, reporting, and analysis tasks.
- Perform cost accounting preparation, reporting, and analysis tasks.
- Perform organizational and/or individual tax accounting preparation, reporting, and analysis tasks.
- Identify internal controls to reduce risk.

ADMISSIONS STEPS

- Work with Admissions Specialist to:
 - Submit application and \$30 fee.
 - Complete an assessment for placement (Accuplacer or ACT).
 - Submit official transcripts (high school and other colleges).
- Meet with program advisor/counselor to discuss program details.

APPROXIMATE COSTS

- \$132 per credit (resident)
- \$198 per credit (out-of-state resident)
- Other fees vary by program (books, supplies, materials, tools, uniforms, health related exams, etc.) Visit gotoltc.edu/financial-aid/tuition-and-fees for details.

PLACEMENT SCORES

Accuplacer/ACT scores will be used to develop your educational plan. Contact your counselor for details.

CAREER AND EDUCATION ADVANCEMENT OPPORTUNITIES

LTC credits transfer to over 30 universities. For more information visit gotoltc.edu/future-students/transfer.

RELATED PROGRAMS

- Accounting Assistant Technical Diploma Program
- Tax Preparer Certificate

CONTACT

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Catalog No.	Class Title	Credit(s)
Term 1		
10101111	Accounting 1	4
10101135	Payroll Accounting	3
10801195	Written Communication OR 10801136 English Composition 1	3
10804123	Math with Business Applications	3
10809196	Introduction to Sociology OR 10809172 Introduction to Diversity Studies	3
		16
Term 2		
10101113	Accounting 2	4
10101180	Spreadsheet Data Management	2
10102160	Business Law 1	3
10801196	Oral/Interpersonal Communication OR 10801198 Speech	3
10809195	Economics	3
10101182	Accounting Software Applications	3
		18
Term 3		
10101115	Accounting 3	4
10101123	Income Tax	4
10101125	Accounting Cost 1	4
10101130	Accounting Information Systems	3
10809122	Introduction to American Government OR 10806112 Principles of Sustainability	3
		18
Term 4		
10101129	Applied Tax	1
10101128	Income Tax 2	2
10101117	Accounting 4	4
10101126	Accounting Cost 2	2
10101199	Accounting Capstone	3
10101191	Portfolio Assessment - Accounting	1
10809198	Introduction to Psychology	3
		16
		TOTAL 68

*Curriculum and Program Acceptance requirements are subject to change.
Program start dates vary; check with your advisor/counselor for details.*



ACCOUNTING 1...provides the learner with the skills to understand and apply accounting principles and procedures useful in any business. Includes the accounting cycle for a service enterprise and a merchandising enterprise, chart of accounts, special journals, ledgers, accruals and deferrals, inventories, and internal controls.

ACCOUNTING 2...provides the learner with the skills to transition to more advanced accounting courses with emphasis given to notes and interest, forms of legal entities, stock transactions, depreciation methods, payroll, valuation, and financial analysis. PREREQUISITE: 10101111 Accounting 1

ACCOUNTING 3...introduces the learner to intermediate accounting concepts, principles, and applications. Includes financial statements, temporary investments, receivables, equities, current liabilities, present value, and fixed assets. PREREQUISITE: 10101113 Accounting 2

ACCOUNTING 4...expands the learner's ability to understand intermediate accounting concepts, principles, and applications, including current liabilities, long-term investments, bonds, corporate taxes, leases, pensions, stockholders' equity, and error corrections. PREREQUISITE: PREREQUISITE: 10101115 Accounting 3

ACCOUNTING CAPSTONE...requires the learner to synthesize the theory and practices learned in other accounting courses via capstone projects that apply those skills in developing recommendations for specific business situations. The learner will also assess their achievement of core abilities and program outcomes by completing their portfolio. This course is an exercise in professional analysis and decision making - reemphasizing the need for effective communication and professional skills. PREREQUISITES: 10101115 Accounting 3, 10101125 Accounting Cost 1, 10101123 Income Tax

ACCOUNTING COST 1...provides the learner with the skills to understand cost behavior and analysis emphasizing manufacturing enterprises including cost reports, job-order costing, process costing, joint products costing, standard costing and variance analysis. PREREQUISITE: 10101111 Accounting 1

ACCOUNTING COST 2...expands the learner's ability to understand accounting for manufacturing enterprises. Includes break-even analysis, differential costs, capital expenditures and budgeting. COREQUISITE: 10101125 Accounting Cost 1

ACCOUNTING INFORMATION SYSTEMS...introduces the learner to current accounting information systems theory including procedures, financial data reporting methods, system analysis and design related to accounting systems, internal control, flowcharting, form design, and database concepts. PREREQUISITE: 10101113 Accounting 2

ACCOUNTING SOFTWARE APPLICATIONS...prepares the learner to transfer manual accounting skills to computerized accounting software. It includes company setup, expenditure cycle transactions, revenue cycle transactions, general journal transactions, payroll, bank reconciliations, end-of-period procedures, and customization of financial statements. PREREQUISITE: 10101111 Accounting 1 or 10101150 Office Accounting

APPLIED TAX...provides the opportunity for the learner to expand tax preparation skills acquired in the Income Tax course and apply those skills to real-life situations in preparing taxes for the local community through the IRS Volunteer Income Tax Assistance (VITA) program. Learners will gain certification from the IRS through the course. PREREQUISITE: 1011123 Income Tax

BUSINESS LAW 1...provides the learner with the skills to summarize the American legal system; diagram the state/federal court systems; evaluate dispute resolution methods; sequence the civil litigation process; summarize the administrative agencies; differentiate civil and criminal law; apply theories of negligence, intentional tort, and product liability; summarize elements of a contract; assess the validity of a contract; assess third-party rights and available remedies; and summarize Article II of the UCC.

ECONOMICS...provides the participant with an overview of how a market-oriented economic system operates, and it surveys the factors which influence national economic policy. Basic concepts and analyses are illustrated by reference to a variety of contemporary problems and public policy issues. Concepts include scarcity, resources, alternative economic systems, growth, supply and demand, monetary and fiscal policy, inflation, unemployment and global economic issues. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

INCOME TAX...introduces the learner to federal income tax laws and their underlying principles. Includes filing status, gross income (inclusions and exclusions), deductions and exceptions, tax forms and schedules, the computation of taxes, depreciation and completion of tax forms both manually and computerized.

INCOME TAX 2...expands the learner's ability to comprehend the principles of income tax law and calculate federal income tax for business using tax and practical problems. PREREQUISITE: 10101111 Accounting 1 and 10101123 Income Tax

INTRODUCTION TO PSYCHOLOGY...introduces students to a survey of the multiple aspects of human behavior. It involves a survey of the theoretical foundations of human functioning in such areas as learning, motivation, emotions, personality, deviance and pathology, physiological factors, and social influences. It directs the student to an insightful understanding of the complexities of human relationships in personal, social, and vocational settings. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

INTRODUCTION TO AMERICAN GOVERNMENT...introduces American political processes and institutions. It focuses on rights and responsibilities of citizens and the process of participatory democracy. Learners examine the complexity of the separation of powers and checks and balances. It explores the role of the media, interest groups, political parties and public opinion in the political process. It also explores the role of state and national government in our federal system.

INTRODUCTION TO SOCIOLOGY...introduces students to the basic concepts of sociology: culture, socialization, social stratification, multi-culturalism, and the five institutions, including family, government, economics, religion, and education. Other topics include demography, deviance, technology, environment, social issues, social change, social organization, and workplace issues. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

MATH WITH BUSINESS APPLICATIONS...covers real numbers, basic operations, linear equations, proportions with one variable, percents, simple interest, compound interest, annuity, apply math concepts to the purchasing/buying process, apply math concepts to the selling process, and basic statistics with business/consumer applications. PREREQUISITE: 10834109 Pre-Algebra or equivalent and COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

ORAL/INTERPERSONAL COMMUNICATION...provides students with the skills to develop speaking, verbal and nonverbal communication, and listening skills through individual speeches, group activities, and other projects. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

PAYROLL ACCOUNTING...introduces the learner to federal and state payroll laws, calculating for gross and net pay, preparing payroll deductions, maintaining payroll records, and processing payroll in both a manual and computerized setting and preparing quarter-end and year-end reports. COREQUISITE: 10101111 Accounting 1

PORTFOLIO ASSESSMENT-ACCOUNTING...assesses what the student has learned throughout the program and reviews project samples of their achievements and analyzes program outcomes and core abilities. PREREQUISITE: 10101111 Accounting 1 and CONDITION: 101011 Accounting program requirements met or 311011 Accounting Assistant program requirements met

SPREADSHEET DATA MANAGEMENT...provides the learner with intermediate skills to use spreadsheet software to solve accounting and business problems. It focuses on advanced functions and relates skill acquisition to accounting analysis and reporting needs. PREREQUISITES: 10101111 Accounting 1

WRITTEN COMMUNICATION...teaches the writing process, which includes prewriting, drafting, revising, and editing. Through a variety of writing assignments, the student will analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Keyboarding skills are required for this course. It also develops critical reading and thinking skills through the analysis of a variety of written documents. PREREQUISITE: 10831103 Intro to College Wrtg equivalent and COREQUISITE: 10838105 Intro Rdg & Study Skills or equivalent