CENTRAL CAROLINA COMMUNITY COLLEGE

Business Technologies

Program Planning Guide

Accounting and Finance, Associate in Applied Science (A25800)

Program Length: 5 semesters
Program Sites: Lee Main Campus - Day program with some evening courses available; Distance
Career Pathway Options: Associate in Applied Science Degree in Accounting and Finance

Suggested Course Schedule		**Class**	**Lab**	**Work**	**Credits**	**Notes:**
1st Semester (fall)						
ACA 122	College Transfer Success	0	2	0	1	
ACC 120	Prin of Financial Accounting	3	2	0	4	
ACC 129	Individual Income Taxes	2	2	0	3	
BUS 110	Intro to Business	3	0	0	3	
BUS 125	Personal Finance	3	0	0	3	
ENG 111	Writing and Inquiry	3	0	0	3	
	Total Semester Hours	14	6	0	17	
2nd Semester (spring)						
ACC 121	Prin of Managerial Accounting	3	2	0	4	
ACC 122	Prin of Financial Acct II	3	0	0	3	
ACC 149	Intro to ACC Spreadsheets	1	3	0	2	
BUS 115	Business Law I	3	0	0	3	
Economics: select one:		3	0	0	3	
ECO 151	Survey of Economics					
ECO 251	Prin of Microeconomics					
ECO 252	Prin of Macroeconomics					
	Total Semester Hours	13	5	0	15	
3rd Semester (summer)						
CIS 110	Introduction to Computers	2	2	0	3	
Mathematics, select one:		2	2	0	3	

Effective Term: 2023FA

MAT 110	Math Measurement & Literacy					
MAT 143	Quantitative Literacy					
	Total Semester Hours	4	4	0	6	
4th Semester (fall)						
ACC 140	Payroll Accounting	1	3	0	2	
ACC 150	Accounting Software Appl	1	3	0	2	
ACC 220	Intermediate Accounting I	3	2	0	4	
BUS 225	Business Finance	2	2	0	3	
Social/Behavioral Science Elective		3	0	0	3	
	Total Semester Hours	10	10	0	14	
5th Semester (spring)						
ACC 130	Business Income Taxes	2	2	0	3	
ACC 221	Intermediate Acct II	3	2	0	4	
ACC 227	Practices in Accounting	3	0	0	3	
ENG 114	Prof Research & Reporting	3	0	0	3	
Humanities/Fine Arts Elective		3	0	0	3	
	Total Semester Hours	14	4	0	16	
Total Semester Hours Credit Required for Graduation: 68						

Course Descriptions

ACA 122 College Transfer Success
This course provides information and strategies necessary to develop clear academic and professional goals beyond the community college experience. Topics include the CAA, college policies and culture, career exploration, gathering information on senior institutions, strategic planning, critical thinking, and communications skills for a successful academic transition. Upon completion, students should be able to develop an academic plan to transition successfully to senior institutions. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

ACC 120 Prin of Financial Accounting
This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

ACC 121 Prin of Managerial Accounting
Prerequisite: ACC 120
This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

ACC 122 Prin of Financial Acct II
Prerequisite: Take ACC 120
This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

ACC 129 Individual Income Taxes
This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual income tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

ACC 130 Business Income Taxes
This course introduces the relevant laws governing business and fiduciary income taxes. Topics include tax law relating to business organizations, electronic research and methodologies, and the use of technology for the preparation of business tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various business tax forms.

ACC 140 Payroll Accounting
Prerequisite: Take one: ACC 115 or ACC 120
This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

ACC 149 Intro to ACC Spreadsheets
Prerequisite: Take one: ACC 115 or ACC 120
his course provides a working knowledge of computer spreadsheets and their use in accounting. Topics include pre-programmed problems, model-building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems. Upon completion, students should be able to use a computer spreadsheet to complete many of the tasks required in accounting.

ACC 150 Accounting Software Application
Prerequisite: Take one: ACC 115 or ACC 120
This course introduces microcomputer applications related to accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to accurately solve accounting problems.

ACC 220 Intermediate Accounting I
Prerequisite: Take ACC 120
This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

ACC 221 Intermediate Acct II
Prerequisite: Take ACC 220
This course is a continuation of ACC 220. Emphasis is placed on special problems which may include leases, bonds, investments, ratio analyses, present value applications, accounting changes, and corrections. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

ACC 227 Practices in Accounting
Prerequisite: Take ACC 220
This course provides an advanced in-depth study of selected topics in accounting using case studies and individual and group problem solving. Topics include cash flow, financial statement analysis, individual and group problem solving, practical approaches to dealing with clients, ethics, and critical thinking. Upon completion, students should be able to demonstrate competent analytical skills and effective communication of their analysis in written and/or oral presentations.

BUS 110 Intro to Business
This course provides a survey of the business world. Topics include the basic principles and practices of contemporary business. Upon completion, students should be able to demonstrate an understanding of business concepts as a foundation for studying other business subjects. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

BUS 115 Business Law I
This course introduces the student to the legal and ethical framework of business. Contracts, negotiable instruments, the law of sales, torts, crimes, constitutional law, the Uniform Commercial Code, and the court systems are examined. Upon completion the student should be able to identify legal and ethical issues that arise in business decisions and the laws that apply to them. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

BUS 125 Personal Finance
This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.

BUS 225 Business Finance
Prerequisite: Take ACC 120
This course provides an overview of business financial management. Emphasis is placed on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing. Upon completion, students should be able to interpret and apply the principles of financial management.

CIS 110 Introduction to Computers
This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. Upon completion, students should be able to demonstrate an understanding of the role and function of computers and use the computer to solve problems. This course has been approved for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

ECO 151 Survey of Economics
This course, for those who have not received credit for ECO 251 or 252, introduces basic concepts of micro- and macroeconomics. Topics include supply and demand, optimizing economic behavior, prices and wages, money, interest rates, banking system, unemployment, inflation, taxes, government spending, and international trade. Upon completion, students should be able to explain alternative solutions for economic problems faced by private and government sectors.This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

ECO 251 Prin of Microeconomics
This course introduces economic analysis of individual, business, and industry in the market economy. Topics include the price mechanism, supply and demand, optimizing economic behavior, costs and revenue, market structures, factor markets, income distribution, market failure, and government intervention. Upon completion, students should be able to identify and evaluate consumer and business alternatives in order to efficiently achieve economic objectives. This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

ECO 252 Prin of Macroeconomics
This course introduces economic analysis of aggregate employment, income, and prices. Topics include major schools of economic thought; aggregate supply and demand; economic measures, fluctuations, and growth; money and banking; stabilization techniques; and international trade. Upon completion, students should be able to evaluate national economic components, conditions, and alternatives for achieving socioeconomic goals. This course has been approved for transfer under the CAA/ICAA as a general education course in Social/Behavioral Sciences.

ENG 111 Writing and Inquiry
Prerequisite: Take one set: Set 1: DRE 097; Set 2: ENG 002; Set 3: BSP 4002
Corequisite: Take ENG 011
This course is designed to develop the ability to produce clear writing in a variety of genres and formats using a recursive process. Emphasis includes inquiry, analysis, effective use of rhetorical strategies, thesis development, audience awareness, and revision. Upon completion, students should be able to produce unified, coherent, well-developed essays using standard written English. This course has been approved for transfer under the CAA/ICAA as a general education course in English Composition.

ENG 114 Prof Research & Reporting
Prerequisite: Take ENG 111
This course, the second in a series of two, is designed to teach professional communication skills. Emphasis is placed on research, listening, critical reading and thinking, analysis, interpretation, and design used in oral and written presentations. Upon completion, students should be able to work individually and collaboratively to produce well-designed business and professional written and oral presentations. This course has been approved for transfer under the CAA/ICAA as a general education course in English Composition.

MAT 110 Math Measurement & Literacy
Prerequisite: Take one set: Set 1: DMA 010 DMA 020, DMA 030; Set 2: DMA 025; Set 3: MAT 003; Set 4: BSP 4003
Corequisite: Take MAT 010
This course provides an activity-based approach that develops measurement skills and mathematical literacy using technology to solve problems for non-math intensive programs. Topics include unit conversions and estimation within a variety of measurement systems; ratio and proportion; basic geometric concepts; financial literacy; and statistics including measures of central tendency, dispersion, and charting of data. Upon completion, students should be able to demonstrate the use of mathematics and technology to solve practical problems, and to analyze and communicate results.

MAT 143 Quantitative Literacy

Prerequisite: Take one set: Set 1: DMA 010, DMA 020, DMA 030, and DRE 098; Set 2: DMA 010, DMA 020, DMA 030, and ENG 002; Set 3: DMA 010, DMA 020, DMA 030, and BSP 4002; Set 4: DMA 025 and DRE 092; Set 5: DMA 025 and ENG 002; Set 6: DMA 025 and BSP 4002; Set 7: MAT 003 and DRE 08; Set 8: MAT 003 and ENG 002; Set 9: MAT 003 and BSP 4002; Set 10: BSP 4003 and DRE 098; Set 11: BSP 4003 and ENG 002; Set 12: BSP 4003 and BSP 4002

Corequisite: Take MAT 043

This course is designed to engage students in complex and realistic situations involving the mathematical phenomena of quantity, change and relationship, and uncertainty through project- and activity-based assessment. Emphasis is placed on authentic contexts which will introduce the concepts of numeracy, proportional reasoning, dimensional analysis, rates of growth, personal finance, consumer statistics, practical probabilities, and mathematics for citizenship. Upon completion, students should be able to utilize quantitative information as consumers and to make personal, professional, and civic decisions by decoding, interpreting, using, and communicating quantitative information found in modern media and encountered in everyday life. This course has been approved for transfer under the CAA/ICAA as a general education course in Mathematics (Quantitative).

Approved Humanities/Fine Arts Electives
Associate in Applied Science Degree/Diploma

ART 111	Art Appreciation
ART 114	Art History Survey I
ART 115	Art History Survey II
DRA 111	Theatre Appreciation
ENG 125	Creative Writing I
ENG 231	American Literature I
ENG 232	American Literature II
ENG 241	British Literature I
ENG 242	British Literature II
HUM 110	Technology & Society
HUM 115	Critical Thinking
HUM 120	Cultural Studies
HUM 122	Southern Culture
HUM 150	American Women's Studies
HUM 160	Introduction to Film
MUS 110	Music Appreciation
MUS 112	Introduction to Jazz
PHI 240	Introduction to Ethics
REL 110	World Religions
REL 211	Intro to Old Testament
REL 212	Intro to New Testament

Approved Social/Behavioral Science Electives
Associate in Applied Science Degree/Diploma

ANT 210	General Anthropology
ANT 220	Cultural Anthropology
ECO 151	Survey of Economics
ECO 251	Principles of Microeconomics
ECO 252	Principles of Macroeconomics
HIS 111	World Civilization I
HIS 112	World Civilization II
HIS 131	American History I
HIS 132	American History II
HIS 222	African-American History I
HIS 223	African-American History II
HIS 226	The Civil War
HIS 236	North Carolina History
POL 120	American Government
PSY 150	General Psychology
PSY 237	Social Psychology
PSY 241	Developmental Psychology
PSY 246	Adolescent Psychology
PSY 281	Abnormal Psychology
SOC 210	Introduction to Sociology
SOC 213	Sociology of the Family
SOC 220	Social Problems
SOC 225	Social Diversity
SOC 232	Social Context of Aging
SOC 240	Social Psychology