

BUSINESS & PUBLIC SERVICES TECHNOLOGIES

ACCOUNTING AND FINANCE

Accounting Degree - A25800

The Accounting curriculum is designed to provide students with the knowledge and 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.

A.A.S PROGRAM SEQUENCE

First Semester

ACC 120	Principles of Financial Accounting	4
BUS 115	Business Law I	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 140	Payroll Accounting	2
ACC 149	Introduction to Accounting Spreadsheets	2
ACC 150	Accounting Software Applications	2
HUM 115	Critical Thinking	3
(Select one course from below)		
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

Fourth Semester

ACC 215	Ethics in Accounting	3
ACC 221	Intermediate Accounting II	4
ACC 227	Practices in Accounting	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

Major Elective List

ACC 130	Business Income Taxes	3
ACC 132	NC Business Taxes	2
ACC 152	Advanced Software Applications	2
ACC 180	Practices in Bookkeeping	3
ACC 225	Cost Accounting	3
ACC 226	Advanced Managerial Accounting	3
ACC 240	Governmental & Not-for-Profit Accounting	3
ACC 267	Fraud Examination	3

ACC 269	Auditing and Assurance Services	3
BAF 235	Analyzing Financial Statements	3
BAS 120	Introduction to Analytics	3
BUS 116	Business Law II	3
BUS 121	Business Math	3
WBL 111	Work-Based Learning I	1
WBL 112	Work-Based Learning I	2
WBL 121	Work-Based Learning II	1

Graduation Requirements 67 Credit Hours

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 beginning the Accounting Diploma program, 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.

DIPLOMA PROGRAM SEQUENCE

First Semester

ACC 120	Principles of Financial Accounting	4
BUS 115	Business Law I	3
CIS 110	Introduction to Computers	3
ENG 111	Writing and Inquiry	3

Second Semester

ACC 121	Principles of Managerial Accounting	4
ACC 140	Payroll Accounting	2
ACC 149	Introduction to Accounting Spreadsheets	2
ACC 150	Accounting Software Applications	2
ACC 129	Individual Income Taxes	3

Third Semester

ACC 215	Ethics in Accounting	3
ACC 130	Business Income Taxes	3
ECO 151	Survey of Economics	3
_____	*Major Elective	3

Choose approximately 3 credit hours from the Major Elective List

Major Elective List

ACC 132	NC Business Taxes	2
ACC 152	Advanced Software Applications	2
ACC 240	Governmental & Not-for-Profit Accounting	3
ACC 268	Information Systems & Internal Controls	3
BUS 121	Business Math	3
BUS 225	Business Finance	3
WBL 111	Work-Based Learning I	1
WBL 112	Work-Based Learning I	2

Graduation Requirements 38 Credit Hours

As you complete the Accounting Diploma, you will complete courses where you are eligible to earn the following Accounting Certificates (must be added to your student account):

C25800A Accounting Core, C25800B Income Tax Preparer, C25800C Payroll Accounting Clerk.

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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.

Course Requirements: ACC 120, ACC 121, BUS 115, ENG 111

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.

Course Requirements: ACC 120, ACC 129, ACC 140 + Choose Elective ACC 130

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.

Course Requirements: ACC 120, CIS 110, ACC 149, ACC 150, ACC 140

Accounting Software Applications Certificate C25800D

This certificate program will expose students to various software packages used in the industry. The certificate exposes students to Microsoft Excel, Quickbooks, and other accounting software applications that will assist in preparing accounting students to take industry software certification tests with the goal of increasing the marketability of accounting students upon entering the workforce. 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.

Course Requirements: ACC 120, CIS 110, ACC 149, ACC 150, + Choose Elective ACC 152

Advanced Accounting Core Certificate - C25800G

This certificate is designed to expand knowledge in the core of accounting concepts. 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 count towards additional accounting courses required by a Master's degree program for select universities.

Course Requirements: ACC 129, ACC 220, ACC 221, ACC 269

Management Accountant Certificate - C25800M

The certificate program is designed to prepare students for employment in management accounting. Students will gain a deeper understanding of managerial accounting concepts. Accounting **prerequisite** courses must be completed prior to enrolling in the certificate.

Course Requirements: ACC 220, ACC 268, BUS 225, ACC 226, ACC 151, BAF 235.

Fraud Examination Certificate - C25800J

The program provides an overview of fraud deduction skills to individuals interested in accounting careers as well as law enforcement and other industries where there is high potential for financial fraud. Students will gain an understanding of fraud principles in relation to the accounting industry and learn skills to expose embezzlement, corruption and unlawful manipulation of accounting records. Accounting **prerequisite** courses must be completed prior to enrolling in the certificate

Course Requirements: ACC 220, ACC 268, ACC 267, CCT 220, ACC 269.

Bookkeeping Certificate - C25800S

This certificate program is designed to prepare students for job opportunities in the accounting field in the area of small business accounting. Office technology skills included are: Quickbooks, Microsoft Excel, and Payroll. The study of general business knowledge and recordkeeping skills are also included. 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.

Course Requirements: ACC 120, BUS 121, ACC 140, ACC 149, ACC 150, ACC 132, ACC 180