

Southern West Virginia 2022-2023 Southern Academic Catalog Community Technical College

Business Accounting, A.A.S.

Purpose

The Business Accounting Program is designed to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Applied Science degree. Fundamental principles (two courses) as well as taxes, payroll, and managerial emphasis are incorporated into the program. Accounting job opportunities can be found in almost every industry.

The full Business Accounting Program is available online. Some courses may be offered at Campus locations. Check schedule for offerings.

Program Level Outcomes:

1. Record financial transactions with accuracy for a variety of businesses and business-related organizations using GAAP approved methods.
2. Prepare unbiased financial statements for a variety of organizations that communicate the financial health and standing of the organization.
3. Analyze the data contained in the financial statements, and communicate recommendations and possible solutions to stakeholders and decision makers.
4. Implement and enforce internal controls designed to ensure efficient and proper use of funds.
5. Perform duties ethically, avoiding conflicts of interest, and maintaining confidence in the Accounting profession.

First Semester

- [AC 111 - Principles of Accounting I](#) 3 Credit Hours (E)
- [BU 100 - Introduction to Business](#) 3 Credit Hours (E)

- [BU 115 - Business Mathematical Applications](#) 3 Credit Hours
- or
- [MT 123 - Intermediate Algebra](#) 3 Credit Hours

- [BU 120 - Business Software Applications](#) 3 Credit Hours (E)
- [EN 101 - ~English Composition I](#) 3 Credit Hours

Credit Hours: 15

Second Semester

- [AC 112 - Principles of Accounting II](#) 3 Credit Hours
- [BU 205 - Communications in Business](#) 3 Credit Hours
- [BU 207 - Business Law](#) 3 Credit Hours

- [PY 201 - ~General Psychology](#) **3 Credit Hours**
or
- [SO 200 - ~Introduction to Sociology \(M\)](#) **3 Credit Hours**
or
- [SO 215 - ~Human Relations](#) **3 Credit Hours**

- [SP 103 - ~Speech Fundamentals](#) **3 Credit Hours**

Credit Hours: 15

Third Semester

- [AC 211 - Intermediate Accounting I](#) **3 Credit Hours**
- [AC 248 - Income Tax Accounting](#) **3 Credit Hours**
- [AC 250 - Computerized Accounting](#) **3 Credit Hours**
- [BU 230 - Business Statistics](#) **3 Credit Hours**
- [EC 241 - ~Principles of Economics I](#) **3 Credit Hours**

Credit Hours: 15

Fourth Semester

- [AC 212 - Intermediate Accounting II](#) **3 Credit Hours**
- [AC 249 - Managerial Accounting](#) **3 Credit Hours**
- [AC 265 - Payroll Accounting](#) **3 Credit Hours**
- [EC 242 - ~Principles of Economics II](#) **3 Credit Hours**
- ¹Restricted Elective **3 Credit Hours**

Credit Hours: 15

Total Credit Hours: 60

~ Designates courses on the statewide Core Coursework Transfer Agreement.

¹Restricted Elective: Any Accounting (AC), Business (BU), Economics (EC), Finance (FN), Management (MG), or Marketing (MK) course not already specified in the program may be used to fulfill the restricted elective requirement.

This degree program provides students the opportunity to receive credit for their high school EDGE courses (<http://careertech.k12.wv.us/edge/edgeCollege.html>) as designated by the (E) within the program sequence.
