

# ACCOUNTING

The accounting curriculum teaches the basic concepts, definitions, terminologies, and methods of operating an accounting system. Outstanding career opportunities await students who are accurate, conscientious, and analytical. Northeast prepares graduates for immediate employment in an entry-level accounting position or for transfer into an accounting program at a four-year college.

## Suggested Program of Study for Associate of Arts Degree (2 years)

### FRESHMAN YEAR

#### First Semester

Course	Credits
ACCT 1200 Accounting I.....	3
BSAD 2700 Business Law I.....	3
INFO 1010 Fundamentals of Information Technology.....	3
ENGL 1010 English Composition I.....	3
Mathematics*.....	3-5
	15-17

#### Second Semester

Course	Credits
ACCT 1210 Accounting II.....	3
History*.....	3
BSAD 2030 Business Statistics.....	3
Behavioral Science*.....	3
English/Literature*.....	3
	15

### SOPHOMORE YEAR

#### First Semester

Course	Credits
ACCT 2200 Intermediate Accounting I.....	3
BSAD 2050 Business Communications.....	3
ECON2110 Principles of Macroeconomics.....	3
HPER 1500 Lifetime Wellness.....	3
Oral Communication*.....	3
Elective.....	3
	18

#### Second Semester

Course	Credits
ACCT 2210 Intermediate Accounting II.....	3
ECON 2120 Principles of Microeconomics.....	3
ACCT 2010 Spreadsheet Accounting.....	3
Fine/Performing Arts*.....	3
Natural Science*.....	4-5
	16-17

**Total Credit Hours 64 - 67**

To earn an associate of arts degree, a student must satisfactorily complete a minimum of 60 semester hours that include the general education requirements listed on page 37 of this catalog.

\*See general education requirements on page 37.

## Required Program of Study for Associate of Applied Science Degree (2 years)

### FRESHMAN YEAR

#### First Semester

Course	Credits
ACCT 1200 Accounting I*.....	3
BSAD 1070 Business Math.....	3
BSAD 1050 Introduction to Business.....	3
BSAD 2700 Business Law I.....	3
INFO 1010 Fundamentals of Information Technology* or INFO 1100 Microcomputer Applications or OFFT 1500 Microsoft Office.....	3
	15

#### Second Semester

Course	Credits
ACCT 1210 Accounting II*.....	3
ACCT 2020 Accounting with Quickbooks*.....	3
ECON 2110 Principles of Macroeconomics or ECON 1040 Personal Finance.....	3
MATH1045 Applied Mathematics, MATH 1140 Intermediate Algebra, or MATH 1200 Algebra and Trigonometry.....	3-5
PSYC 1810 Introduction to Psychology.....	3
	15-17

### SOPHOMORE YEAR

#### First Semester

Course	Credits
ACCT 1300 Cooperative Internship I*.....	3
ACCT 2030 Payroll Accounting.....	3
ACCT 2200 Intermediate Accounting I*.....	3
ACCT 2250 Income Tax for Individuals.....	3
	12

#### Second Semester

Course	Credits
ACCT 1310 Cooperative Internship II*.....	3
ACCT 2010 Spreadsheet Accounting.....	3
ACCT 2700 Accounting Capstone*.....	3
BSAD 2050 Business Communications.....	3
Electives**.....	3
	15

**Total Credit Hours 60 - 62**

\* Must be taken during this semester or in this sequence.

\*\* Approved electives: ACCT 2210 Intermediate Accounting II, BSAD 1000 Human Relations & Ethics, BSAD 2140 Principles of Banking, BSAD 2160 Customer Service & Business Etiquette, BSAD 2240 Principles of Insurance, BSAD 2250 International Business, BSAD 2520 Principles of Marketing, BSAD 2540 Principles of Management, BSAD 2710 Business Law II, ECON 2110 Principles of Macroeconomics, ECON 2120 Principles of Microeconomics, INFO 2100 Spreadsheet Applications, or others as approved by advisor, INFO 2110 Database Applications, OFFT 1090 Microsoft Word I, OFFT 1410 Beginning Keyboarding or OFFT 1420 Intermediate Keyboarding.

The accounting certificate option consists of 20 credit hours of selected courses from accounting, business, and information technology. The certificate option is specifically intended for individuals wishing to update their skills after having been out of the workforce for a number of years, or for working adults wishing to change occupations. All of the course work will apply to both the diploma and associate of applied science degree option.

#### Required Program of Study for Certificate of Completion

Course	Credits
ACCT 1200 Accounting I.....	3
ACCT 1210 Accounting II .....	3
ACCT 2020 Accounting with Quickbooks.....	3
ACCT 2250 Income Tax for Individuals .....	3
BSAD 1070 Business Math .....	3
INFO 1010 Fundamentals of Information Technology, or INFO 1100 Microcomputer Applications, or OFFT 1500 Microsoft Office .....	3
ACCT 2030 Payroll Accounting.....	3
<b>Total Credit Hours</b>	<b>21</b>

The accounting diploma option consists of 33 credit hours of selected courses from accounting, business, information technology, administrative assistant, and economics. The diploma option is designed for individuals wishing to focus on accounting and related course work and is intended primarily for adults who have previous successful work experience. All of the credit hours apply to the associate of applied science degree option.

#### Required Program of Study for Diploma

Course	Credits
ACCT 1200 Accounting I.....	3
ACCT 1210 Accounting II .....	3
ACCT 2010 Spreadsheet Accounting .....	3
ACCT 2020 Accounting with Quickbooks.....	3
ACCT 2030 Payroll Accounting.....	3
ACCT 2250 Income Tax for Individuals .....	3
BSAD 1070 Business Math .....	3
BSAD 2050 Business Communications .....	3
ECON2110 Principles of Macroeconomics or ECON 1040 Personal Finance .....	3
INFO 1010 Fundamentals of Information Technology, INFO 1100 Microcomputer Applications, or OFFT 1500 Microsoft Office .....	3
Elective (Advisor Approved)* .....	3
<b>Total Credit Hours</b>	<b>33</b>

\* Approved electives: ACCT 2210 Intermediate Accounting II, BSAD 1000 Human Relations & Ethics, BSAD 2140 Principles of Banking, BSAD 2160 Customer Service & Business Etiquette, BSAD 2240 Principles of Insurance, BSAD 2250 International Business, BSAD 2520 Principles of Marketing, BSAD 2540 Principles of Management, BSAD 2710 Business Law II, ECON 2110 Principles of Macroeconomics, ECON 2120 Principles of Microeconomics, INFO 2100 Spreadsheet Applications, or others as approved by advisor, INFO 2110 Database Applications, OFFT 1090 Microsoft Word I, OFFT 1410 Beginning Keyboarding or OFFT 1420 Intermediate Keyboarding.