

ACCOUNTING (AAS)

(93-104 credits)

Program Description

Accounting is the basic language of business, and a career that opens a wide variety of doors in the business world. Accounting students study the rules and software at play in the world of business, using effective communication skills to break down complex issues for their clients and managers so that they can make good business decisions.

The increased globalization of businesses makes the varied skillset of an Accounting professional in high demand across a wide variety of industries and settings.

The Accounting Program is designed for persons interested in obtaining skills that will allow them to seek employment in many areas of the accounting profession. Accounting is a precise, logical and communicative skill. The Accounting Clerk Certificate emphasizes practical skills and prepares graduates for introductory bookkeeping careers. The Associate in Applied Science degree provides a strong background in accounting and business skills and prepares graduates for entry-level accounting positions in private industry, public accounting, nonprofit organizations, and government entities with the potential for advancement to supervisory roles.

Career Opportunities

Accounting as a discipline has broad employment possibilities in both government and private business. Knowledge and skill in accounting provide excellent background for employment opportunities in business management, government administration, consulting, purchasing, finance and banking. Entry-level positions in accounting generally include accounting clerk, accounting assistant, full-charge bookkeeper, accountant, fiscal analyst, and financial analyst.

- Financial Examiner
- Budget Analysts
- Credit Analysts

Length of Program

The program takes two years of full-time studies (93-104 credits) for the Associate in Applied Science degree. The time needed to complete the program may be extended if students need to repeat courses in order to meet the program's grade requirements or if students have basic skills deficiencies.

Outcomes

South Puget Sound Community College believes that all students need to develop a broad range of abilities that will not only make them more effective in their professional pursuits but will enhance their capacity to relate well to others in their daily lives.

At the completion of the Accounting Program, the successful student will be able to:

- In a complex setting, students will be able to gather and analyze a variety of information using accounting concepts to draw appropriate and supportable conclusions
- Clearly express in a variety of forms accounting information that is useful to a broad class of decision-makers
- Properly select quantitative and qualitative accounting data and apply a process to the data in order to reach accurate and reliable conclusions
- Recognize ethical dilemmas in the workplace and assess the consequences of these dilemmas
- Identify and adjust to workplace differences in order to operate collaboratively and effectively in an organizational setting

The SPSCC college-wide abilities are embedded into each program:

- Effective Communication
- Information Literacy
- Analytical Reasoning
- Multicultural Awareness
- Social Responsibility

Courses by Quarter

A cumulative GPA of 2.0 is required in order to earn a certificate or degree and a "C" or better is required in all ACCT courses. A "C" or better must also be earned in all prerequisite ACCT courses.

Courses by Quarter

Code	Title	Credits
Quarter 1		
Transition Studies		
Quarter 2		
MATH 092 or ABE 065	Mathematical Reasoning Contextualized Math II	5
ENGL 090 or ENGL 095	Integrated Reading and Writing I Integrated Reading and Writing II	5
CCS 101	Pathways to Success	3
Quarter 3		
BUS 104 or CMATH 146	Business Math Clippers Introduction to Statistics	7
ENGL 098 or ENGL& 101	Transitional English Composition English Composition I	5
OFTEC 108 or OFTEC 100	Introduction to Microsoft Office Introduction to Computer Concepts & Applications	3
Quarter 4		
ACCT& 201	Principles of Accounting I	5
OFTEC 141 or OFTEC 136	Microsoft Excel Microsoft Word I	5
BUS& 101	Introduction to Business	5
Quarter 5		
BUS& 201	Business Law	5
OFTEC 141 or OFTEC 136	Microsoft Excel Microsoft Word I	5

ACCT& 202	Principles of Accounting II	5
Quarter 6		
ACCT 238 or ACCT 239	Federal Income Tax Payroll Accounting and Business Taxes	5
OFTEC 260	Business Communication	5
ACCT& 203 or ACCT 231	Principles of Accounting III Intermediate Accounting I	5
Quarter 7		
ACCT 238 or ACCT 239	Federal Income Tax Payroll Accounting and Business Taxes	5
CMST& 210 or CMST& 230	Interpersonal Communication: Diversity Small Group Communication: Diversity	5
ACCT& 203 or ACCT 231	Principles of Accounting III Intermediate Accounting I	5
Quarter 8		
BUS 289 or ACCT 206	Integrated Business Applications General Ledger Computerized Accounting	3-5
ACCT 235	Governmental Accounting	5
ACCT 232	Intermediate Accounting II	5
Quarter 9		
BUS 289 or ACCT 206	Integrated Business Applications General Ledger Computerized Accounting	3-5
ACCT 240	Auditing	5

Pathway Maps

South Puget Sound Community College has provided pathways and associated recommended courses for ease of student selection based upon a student's career interest. Please review the pathway maps for required and recommended courses.

Accounting Pathway Map
Associate in Applied Science
93-104 Credits

Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 5	Qtr. 6	Qtr. 7	Qtr. 8	Qtr. 9
Transition Studies	Choose One (3-7cr): MATH 092 (Scr) Mathematical Reasoning ARE 005 Computerized Math I OR CMATH 146 (7 cr) CLIPPERS Introduction to Probability and Statistics* Includes ability to complete: MATH 095 MATH 096 MATH 146 *Some students may place directly into MATH 146	Choose One (3-7cr): ACCT& 202 (Scr) Principles of Accounting I BUS 104 (Scr) Business Math OR ENGL 098 (Scr) Transitional English Composition ENGL 101 (Scr) English Composition I	Choose One (Scr): ACCT& 202 (Scr) Principles of Accounting I OFTEC 141 (Scr) Excel OFTEC 136 (5 cr) Microsoft Word I	BUS& 201 (Scr) Business Law Choose One (Scr): OFTEC 141 (Scr) Excel OFTEC 136 (5 cr) Microsoft Word I	Choose One (Scr): ACCT 238 (Scr) Federal Income Tax I ACCT 239 (Scr) Payroll Accounting and Business Taxes F/Sp Additional: OFTEC 260 (Scr) Business Communication	Choose One (Scr): ACCT 238 (Scr) Federal Income Tax I ACCT 239 (Scr) Payroll Accounting and Business Taxes F/Sp Choose One (Scr): Human Relations / Diversity CMST& 210 (Scr) Interpersonal Communication: Diversity CMST& 230 (Scr) Small Group Communication: Diversity	Choose One (3-Scr): BUS 289 (Scr) Integrated Business Applications W/Sp ACCT 206 (Scr) General Ledger Computerized Accounting W/Sp	Choose One (3-Scr): BUS 289 (Scr) Integrated Business Applications W/Sp ACCT 206 (Scr) General Ledger Computerized Accounting W/Sp

CCS 101 (3cr) Pathways to Success	Choose One: OFTEC 108 (3cr) Introduction to Microsoft Office OFTEC 100 Introduction to Computer Concepts & Applications	BUS& 101 (Scr) Introduction to Business	ACCT& 202 (Scr) Principles of Accounting II	Choose One (Scr): ACCT& 203 (Scr) Principles of Accounting III F/Sp ACCT 231 (Scr) Intermediate Accounting I I	Choose One (Scr): ACCT& 203 (Scr) Principles of Accounting III F/Sp ACCT 231 (Scr) Intermediate Accounting I I	ACCT 232 (Scr) Intermediate Accounting II W	
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