

ACCOUNTING ASSOCIATE

Associate in Applied Science Degree

This 61 credit-hour program is designed to prepare students for employment as junior accountants in business, industry and government.

The curriculum includes the study of accounting theory and practice, corporation accounting, and cost accounting. Required business course work provides for an overview of the corporate community and includes economics, business law and management classes. Computer information skills are essential to today's accountants and are also required in this degree.

FIRST YEAR

First Semester

ACC	101	Introduction to Financial Accounting	4
CIS	101	Introduction to Computer Information Systems	3
English ¹		.....	3
MGT	111	Introduction to Business Organization	3
Mathematics elective ²		.....	<u>3-4</u>
			16-17

Second Semester

ACC	102	Introduction to Managerial Accounting.....	3
CIS	106	Computer Logic and Programming Technology or	
CIS	218	E-Commerce Development	3
ECO	200	Introduction to Economics or	
ECO	211	Microeconomics.....	3
ENG	130 ¹	Business Writing.....	3
Humanities elective ⁴		.....	<u>3</u>
			15

SECOND YEAR

First Semester

ACC or CIS ³		Elective	3
ACC	201	Intermediate Accounting I	3
ACC	211	Business Law I	3
Business elective ⁴		.....	3
Social Science elective ⁴		.....	<u>3</u>
			15

Second Semester

ACC	202	Intermediate Accounting II.....	3
ACC	203	Introductory Cost Accounting	3
Business electives ⁴		.....	6
CIS electives ⁵		.....	<u>3</u>
			15

¹ Students may elect ENG 100, ENG 101 or ENG 102, depending on their test scores and advice of a Student Development faculty member. ENG 130 must be taken as the second English course.

² Only MGT 150 or MTH 124 or higher will satisfy this requirement.

³ Elective (students must satisfy prerequisite for course elected): ACC 155, ACC 250, ACC 251, ACC 253, ACC 254, CIS 203

⁴ Electives (students must satisfy prerequisites for each course elected): ACC 212, ACC 213, BFC 215, MGT 218, MGT 225, MGT 270

⁵ Electives: CIS 120 or CIS 122, CIS 123, CIS 124, CIS 125

♦ Students need to choose a course to meet the Humanities or Social Science requirement that also meets the World Cultures and Diversity graduation requirement.

ACCOUNTING ASSOCIATE

Accounting Associate Certificate

This 19 credit-hour certificate program is designed for persons interested in pursuing careers as junior accountants in business, government and industry. There is an acute shortage of persons with the training needed to be successful in accounting.

Required:

ACC	101	Introduction to Financial Accounting	4
ACC	102	Introduction to Managerial Accounting.....	3
CIS	123	Spreadsheet Software.....	1
CIS	124	Advanced Spreadsheet Software.....	1
CIS	125	Word Processing Software.....	1

Electives: Select any three courses from the following:

ACC	155	Tax and Payroll Accounting	4
ACC	201	Intermediate Accounting I.....	3
ACC	202	Intermediate Accounting II.....	3
ACC	203	Introductory Cost Accounting	3
ACC	250	Income Tax Accounting.....	3
ACC	251	Advanced Tax Accounting.....	3
ACC	253	Advanced Accounting I.....	3
ACC	254	Auditing.....	3

Accounting Clerk Certificate

This 10 credit-hour certificate program provides the student with the courses needed for an entry level position in such areas as accounts payable, accounts receivable and inventory accounting.

Required:

ACC	101	Introduction to Financial Accounting	4
ACC	102	Introduction to Managerial Accounting.....	3
CIS	123	Spreadsheet Software.....	1
CIS	124	Advanced Spreadsheet Software.....	1
CIS	125	Word Processing Software.....	1

ACCOUNTING ASSOCIATE

Accounting-Payroll, State and Local Taxes Certificate

This seven credit-hour certificate program will provide the student with the courses needed for an entry level position in this particular area.

Required:

ACC	155	Tax and Payroll Accounting	4
CIS	123	Spreadsheet Software.....	1
CIS	124	Advanced Spreadsheet Software.....	1
CIS	125	Word Processing Software.....	1

Requirements for the Illinois CPA Certificate

To sit for the CPA examination in Illinois effective January 1, 2001, the candidate must have 150 hours of acceptable college level education including at least a bachelor's degree. Twenty-four semester hours must be in accounting; an additional 24 hours in business courses are required (business law is included here).

At William Rainey Harper College, acceptable accounting courses include: ACC 101, ACC 102, ACC 201, ACC 202, ACC 203, ACC 250, ACC 251, ACC 253 and ACC 254. A variety of business courses are offered including: ACC 211, ACC 212, ACC 213 and MGT 225.

Requirements for the CMA Certificate

The Certified Management Accountant (CMA) is a national program with no state affiliates. The candidate must have senior standing at an accredited college or university, or must hold a baccalaureate degree, in any field, or have passed the U.S. CPA examination. Anyone who has passed the U.S. CPA examination is given credit for part two of the CMA examination.

Recommended courses at Harper College include: ACC 101, ACC 102, ACC 201, ACC 202, ACC 203, ACC 211, ACC 212, ACC 251, ACC 253, ACC 254, BFC 215, CIS 101, ECO 210, ECO 211, ECO 212, MGT 111, MGT 218, MGT 225, MGT 270, MTH 124 and PHI 150.

Professional Accounting—CPA Preparation Certificate

This 28 credit-hour certificate is designed to provide individuals with the necessary accounting courses to qualify for the Certified Public Accountant (CPA) exam. The program is intended for individuals who already have a bachelor's degree and wish to transition to a career in the field of accounting. To qualify for the CPA exam, a candidate must have a bachelor's degree and a total of 150 semester hours of credit, including 24 hours in business and a minimum of 24 hours in accounting. (It is strongly recommended that the 24 business hours include at least three hours in business law; at Harper, ACC 211 [Business Law I] and ACC 213 [Legal Environment of Business]) are available.) The Illinois Board of Examiners provides more detailed information on educational requirements at www.illinois-cpa-exam.com. Harper will accept up to 14 credit hours in equivalent courses from regionally accredited institutions.

Required:

ACC	101	Introduction to Financial Accounting	4
ACC	102	Introduction to Managerial Accounting.....	3
ACC	201	Intermediate Accounting I.....	3
ACC	202	Intermediate Accounting II.....	3
ACC	203	Introductory Cost Accounting	3
ACC	250	Income Tax Accounting.....	3
ACC	251	Advanced Tax Accounting.....	3
ACC	253	Advanced Accounting I.....	3
ACC	254	Auditing.....	3