

PROGRAM PLANNING GUIDE

ACCOUNTING Associate of Technical Arts Degree or Certificate of Completion

PROGRAM DESCRIPTION: 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. The Accounting Clerk Certificate emphasizes practical skills and prepares graduates for introductory bookkeeping careers. The Associate of Technical Arts degree provides a strong background in accounting and business skills and prepares graduates for immediate entry-level accounting positions in private industry, public accounting, nonprofit organizations, and government entities with the potential for advancement to supervisory roles. Entry-level positions in accounting generally include accounting clerk, accounting assistant, full-charge bookkeeper, accountant, fiscal analyst, and financial analyst.

PROGRAM 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. Therefore students who complete an ATA in Accounting will:

- Demonstrate the following skill standards:
 - Record transactions and prepare financial statements for a basic business entity and for a complex business entity;
 - Determine and properly account for the key costs of a business enterprise;
 - Accurately compute payroll and correctly account for basic payroll transactions and related taxes;
 - Prepare a basic individual tax return;
 - Properly record fundamental transactions and prepare related reports for a municipal government entity;
 - Understand the theory of auditing, its ethical and professional standards as well as the elements of its application to a business enterprise;
 - Effectively utilize electronic tools commonly found in a business/accounting setting.
- Gather information about, understand, and explain clearly to others concepts relevant to successful performance in the field of Accounting.
- Think logically and critically and apply these thinking skills to the Accounting field.
- Communicate effectively in oral, written and graphic form.
- Apply fundamental quantitative and computation skills.
- Understand themselves and others as they interact in a global environment.
- Demonstrate skills in dealing with differences and managing interpersonal relationships.
- Understand fundamental ethical issues and their related responsibilities and liabilities.

PROGRAM INFORMATION/CONTACTS:

Admission:

Applications for admission and financial aid are available in Building 25, Office of Enrollment Services, or call (360) 596-5241. Information is also available at the college website: www.spscc.ctc.edu. Students are accepted into the Accounting Program every quarter.

Length of Program:

The program takes two years of full-time studies (96-98 credits) for the Associate of Technical Arts degree; four quarters of full-time studies (51-53 credits) for the Accounting Clerk Certificate. 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.

Costs:

Tuition is subject to change by the state Legislature. Detailed tuition information is available in the quarterly class schedule. Tuition and fees do not include the cost of textbooks and supplies.

Advisors:

Angela Kirkendall, (360) 596-5338; Nap Lucchini, (360) 596-5337

PROGRAM REQUIREMENTS:

- A cumulative GPA of 2.0 is required in order to earn a certificate or degree and a grade of C (2.0) or better is required in all ACCT courses.
- A grade of C (2.0) or better must be earned in all pre-requisite ACCT courses.

Basic Skills Requirements:

English, Reading or Math may be required based on placement testing. Students are encouraged to complete basic skills requirements at the beginning of their education. Basic skills deficiencies must be completed prior to graduation.

ENGL 097	Basic Writing II	5 credits
READ 097	Analytical Reading II	5 credits
MATH 099	Intermediate Algebra	5 credits

Core Requirements for both Accounting Clerk Certificate and ATA Degree:

ACCT 151	Electronic Ten-Key Calculator	2 credits
ACCT& 201	Principles of Accounting I (formerly ACCT 201)	5 credits
ACCT& 202	Principles of Accounting II (formerly ACCT 202)	5 credits
ACCT& 203	Principles of Accounting III (formerly ACCT 203)	5 credits
ACCT 206	General Ledger Computerized Accounting	3 credits
ACCT 239	Payroll Accounting and Business Taxes	3 credits
BUS 104	Business Math (recommended be taken with ACCT& 201) or	5 credits
MATH 108	Introduction to Probability and Statistics	5 credits
BUS 171	Business Law I	5 credits
CIS 123	Introduction to Windows	3 credits
CIS 141	Excel	3 credits
CIS 150	Formatting	4 credits

Additional Core Requirements for ATA Degree:

ACCT 231	Intermediate Accounting I	5 credits
ACCT 232	Intermediate Accounting II	5 credits
ACCT 235	Governmental Accounting	5 credits
ACCT 238	Federal Income Tax	5 credits
ACCT 240	Auditing	5 credits
BUS 172	Business Law	5 credits
BUS 289	Integrated Business Applications	5 credits
ECON& 201 OR 202	Micro/Macro Economics (formerly ECON 101 & 102)	5 credits

General Education Requirements:

Complete a minimum of three credits from each of the four categories: Reading/Writing; Listening/Speaking; Computation; and Human Relations. A complete list of courses that satisfy the general education requirements may be obtained from the Advising Center in Building 25.

Reading/Writing		5 credits
ENGL& 101	English Composition I (formerly WRIT 101)	

Speaking/Listening		5 credits
Choose one of the following: CIS 210, CMST& 101 (formerly SPCH 100), CMST& 210 (formerly SPCH 103), CMST& 220 (formerly SPCH 101), CMST& 230 (formerly SPCH 115), CMST 240 (formerly SPCH 105)		
ENGL& 235	Technical Writing (formerly TCOM 106)	

Computation		5 credits
Completed in Core: BUS 104 or MATH 108		

Human Relations		3 or 5 credits
Choose one of the following: BUS 260 , BUS 221, CIS 109 , HUM 121 , PSYC 116 , CMST& 210 (formerly SPCH 103), CMST 240 (formerly SPCH 105), CMST& 230 (formerly SPCH 115)		

For certificate-seeking students: CMST& 210, CMST 240 or CMST& 230 may count for two categories.

For degree-seeking students: CMST& 210, CMST 240 or CMST& 230 may NOT count for two categories.

Cooperative Work Experience/Internships:

Cooperative Work Experience is the internship program a South Puget Sound Community College and offers students an opportunity to receive college credit for paid or unpaid work experience related to their educational goals. This program gives students an opportunity to apply their skills while still in college.

The Cooperative Work Experience/Internship Office number is (360) 596-5359. Please call for an appointment.

For more information, contact the Cooperative Work Experience/Internship office at (360) 596-5359 (Bldg 22-204) or at <http://www.spscc.ctc.edu/internship/>

DIVERSITY REQUIREMENT: South Puget Sound Community College requires all new students seeking an Associate Degree to complete a “diversity” course which meets the college criteria for listing as a diversity course, and has been approved for such listing by the college Instruction Council prior to the student enrolling in the class.

The diversity requirement may be completed within the General Education requirements by choosing one of the bolded courses listed under the Speaking/Listening category or the Human Relations category.

OFFICE OF CIVIL RIGHT COMPLIANCE STATEMENT: South Puget Sound Community College’s equal opportunity policy prohibits discrimination in our services and in employment against any person on the basis of race or ethnicity, creed, color, national origin, sex, marital status, sexual orientation, age, religion, Vietnam-era or disabled veteran status, or the presence of any sensory, physical or mental disability except in the case of a bona fide occupation qualification. South Puget Sound Community College is an equal opportunity/affirmative action employer and complies with the Americans with Disabilities Act (ADA).

Effective: 2007-2008 Academic Year

Revised: February 22, 2008