



# CAREER PATHWAYS FOR SUCCESS

A DUAL ENROLLMENT CAREER PATHWAY FOR ACCOUNTING

## 12<sup>th</sup> Grade:

- FALL
- ENG 155 or ENG 101\*
  - MAT 155 or MAT 120\* or MAT 109\*
- SPRING
- Social Science
  - ENG 156 or SPC 205\*

**High School Graduation**  
WITH 12 HOURS COLLEGE CREDIT

\*These classes if you plan to continue education beyond Associate Degree.

- FALL
- CPT 170
  - ACC 101
  - ACC 150
  - MGT 101
  - Humanities

- FALL
- ACC 201
  - ACC 230
  - ACC 245
  - Program Elective
- SPRING
- ACC 202
  - ACC 265
  - ACC 275
- SPRING
- BUS 121
  - ACC 102
  - ACC 124
  - ACC 246
  - Program Elective

**EXIT NOW**  
Entry-Level  
\$24,000-30,000  
Annually  
Median  
33,000 Annually

**ACCOUNTING ASSOCIATE DEGREE**

Pathway with 4-year university.

Southern Wesleyan University  
Bachelor of Science Degree,  
**BUSINESS ADMINISTRATION**

## Graduate from High School with 12 Hours of College Credit

- Build a competitive and marketable resume for work in a variety of settings following high school.
- Earn 12 hours of college credit that you can use toward an Associate Degree in Accounting.
- Successful students are effective communicators, detail-oriented, like solving problems, and conscientious.
- Earn a WorkKeys certificate to illustrate competency level with prospective employers.
- Take your dual enrollment classes at a TCTC Campus alongside college students or at a college site in your district.
- Qualify for positions at the junior accountancy level in a field expected to increase by 3.1% over the next 4 years.

# COURSE DESCRIPTIONS

The Accounting program prepares students to be important members of an organization's management team. Accountants provide accurate, up-to-date financial information required for making major business decisions. Graduates are well prepared for employment at the junior accountancy level in business, public, or nonprofit accounting.

## **ACC 101 - Accounting Principles I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces basic accounting procedures for analyzing, recording, and summarizing financial transactions, adjusting and closing the financial records at the end of the accounting cycle, and preparing financial statements. Accounting systems for various assets, liabilities, and equities are studied.

## **ACC 102 - Accounting Principles II**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course emphasizes managerial accounting theory and practice in basic accounting and procedures for cost accounting, budgeting, cost-volume analysis, and financial statement analysis.

Prerequisites: ACC 101.

## **ACC 124 - Individual Tax Procedures**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is a study of the basic income tax structure from the standpoint of the individual, including the preparation of individual income tax returns.

Prerequisites: ACC 101.

## **ACC 150 - Payroll Accounting**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records.

## **ACC 201 - Intermediate Accounting I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course explores fundamental processes of accounting theory, including the preparation of financial statements. An in-depth review of financial accounting principles is emphasized.

Prerequisites: ACC 102.

## **ACC 202 - Intermediate Accounting II**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course covers the application of accounting principles and concepts to account evaluation and income determination, including special problems peculiar to corporations and the analysis of financial reports.

Prerequisites: ACC 201.

## **ACC 230 - Cost Accounting I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is a study of the accounting principles involved in job order cost systems. The elements of cost are studied and the process cost system is introduced.

Prerequisites: ACC 102.

## **ACC 245 - Accounting Applications**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces microcomputer accounting using data base software and/or electronic spreadsheets.

Prerequisites: ACC 101 and CPT 170.

## **ACC 246 - Integrated Accounting Software**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course includes the use of pre-designed integrated accounting software for accounting problems.

Prerequisites: ACC 101 or ACC 111 and CPT 170.

## **ACC 265 - Not-For-Profit Accounting**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces the special accounting needs of municipalities, counties, states, the federal government and governmental agencies, and other not-for-profit organizations.

Prerequisites: ACC 102.

## **ACC 275 - Selected Topics In Accounting**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course provides an advanced, in-depth review of selected topics in accounting using case studies and individual and group problem solving.

Prerequisites: ACC 124, ACC 201, ACC 230, and ACC 246.  
Corequisite: ACC 202.

## **BUS 121 - Business Law I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is a study of legal procedures, law and society, classifications and systems of law, the tribunals administering justice and their actions, contracts, sales, transfer of titles, rights and duties of the parties, conditions, and warranties.

## **CPT 170 - Microcomputer Applications**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces microcomputer applications software, including word processing, databases, spreadsheets, graphs, and their integration.

Note: Reading placement scores satisfactory for ENG 100 or ENG 155 is strongly recommended.

## **ENG 101 - English Composition I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This is a (college transfer) course in which the following topics are presented: a study of composition in conjunction with appropriate literary selections, with frequent theme assignments to reinforce effective writing. A review of standard usage and the basic techniques of research are also presented.

Prerequisites: Satisfactory COMPASS placement scores in both Reading and Writing.

## **ENG 155 - Communications I**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course introduces the principles of expository writing and public speaking through practice and development of communication skills.

Prerequisites: Satisfactory Writing placement score or grade of C or higher in ENG 032 and satisfactory Reading placement score or a grade of C or higher in RDG 100.

Note: This course cannot be used for an AA or AS degree.

## **ENG 156 - Communications II**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is a continuation of the development of communication skills through writing, speaking, and library research assignments.

Prerequisites: A grade of C or better in ENG 155 or in ENG 101.  
Note: This course cannot be used for an AA or AS degree.

## **MAT 109 - College Algebra with Modeling**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is an approach to algebra that incorporates mathematical modeling of real data and business applications. Emphasis on linear, quadratic, piece-wise defined, rational, polynomial, exponential and logarithmic functions. Includes inequalities and matrices.

Prerequisites: Satisfactory math placement score or MAT 102 with a grade of C or better and a Compass Reading score of 83 or RDG 100 with a grade of C or better or ENG 101 with a grade of C or better.

Note: Credit cannot be earned for both MAT 109 and MAT 110.

## **MAT 120 - Probability and Statistics**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course includes the following topics: introductory probability and statistics, including organization of data; sample space concepts; random variables; counting problems; binomial and normal distributions; central limit theorem; confidence intervals and test hypothesis for large and small samples; types I and II errors; linear regression and correlation.

Prerequisites: Satisfactory math placement score; or MAT 102 with a grade of C or above, or MAT 101 with a grade of A.

## **MAT 155 - Contemporary Mathematics**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course includes techniques and applications of the following topics: elementary number theory; algebra; geometry; measurement; graph sketching and interpretations, and descriptive statistics.

Prerequisites: Satisfactory math placement score or MAT 032 with a grade of C or better.

Note: This course cannot be used for an AA or AS degree.

## **MGT 101 - Principles of Management**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is a study of management theories, emphasizing the management functions of planning, decision making, organizing, leading, and controlling.

## **SPC 205 - Public Speaking**

Class Hours: 3 Lab Hours: 0 Credit Hours: 3

This course is an introduction to principles of public speaking with application of speaking skills.

Prerequisites: A grade of C or higher in ENG 101 or in ENG 103 or in ENG 155 or in ENG 156.