



2023-2024 Academic Year

# Accounting

## Associate in Applied Science Degree (A.A.S.)

**B-STEM Division**

Business, Science, Technology, Engineering and Math

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The field of accounting is dynamic, exciting, growing and currently in need of paraprofessionals. The **Accounting** program seeks to meet this need by preparing students for various entry-level accounting positions in governmental agencies, private and public corporations, and small business firms.

Graduates can begin their career as junior accountants, assistant auditors, bookkeepers, or accounting clerks. Recent graduates have obtained positions with the State of New Jersey, The Clark Group, The Mercadien Group, Bell Atlantic, Congoleum Corporation, the City of Trenton, Educational Testing Service, and AGFA Division of Miles.

Courses offered include income taxation, not-for-profit accounting, auditing, and cost accounting.

### PROGRAM OUTCOMES

- Perform all the steps of the accounting cycle for sole proprietorships, partnerships, and corporations;
- Compute and record financial transactions that are unique to governmental and not-for-profit institutions such as hospitals, colleges, and universities;
- Analyze financial statements, prepare managerial reports, and suggest appropriate actions to alleviate or eliminate problems;
- Implement an effective system of internal control;
- Utilize the computer to record accounting information and perform spreadsheet analysis;
- Research printed and electronic resources, evaluate the quality of the information, and report findings orally and/or in written reports.

Students may study full-time or part-time. Most courses are offered both day and evening; advanced accounting courses may be offered only at night.

For students who already possess a qualified baccalaureate or higher degree and are considering sitting for the CPA (Certified Public Accountant) Examination, see the CPA Education Compliance certificates on the following page.

Admission to the program requires a high school diploma or its equivalent.

### SEE ALSO:

[Accounting: CPA Education Compliance](#) certificate programs

# DEGREE CURRICULUM

2023-2024 Academic Year

ACCTG.AAS  
CIP 520302

The course sequence below represents a recommended example of how this degree program can be completed in two years, presuming a Fall Term start and satisfaction of all Developmental Studies (foundation courses) requirements and prerequisites. Actual approaches toward completion depend on each student's anticipated transfer institution, career objectives, or other individual circumstances.

Students are encouraged to meet regularly with an academic advisor or Success Coach to consider options, establish plans, and monitor progress.

Code	Course (lecture/lab hours)	Credits	To Do This Semester
<b>FIRST SEMESTER</b>			
<a href="#">BUS 101</a>	Introduction to Business (3/0)	3	✓ Meet with your faculty advisor to complete an academic plan. Make sure you are aware of any course prerequisites you may need to take, and how long it will take to complete your degree.
<a href="#">CSB 100</a>	College Success and Wellness for Business (2/0) <ul style="list-style-type: none"><li>Some exemptions apply. Consult academic advisor for details.</li></ul>	2	✓ Use your online tools: Check your <a href="#">MercerMail</a> daily, utilize features of Office 365, and get to know <a href="#">Student Planning</a> .
<a href="#">ENG 101</a>	English Composition I (3/0)	3	✓ Take advantage of <a href="#">Learning Centers</a> or <a href="#">Online Tutoring</a> to support your studies and assignments.
<a href="#">IST 101</a>	Computer Concepts with Applications (2/2)	3	
<a href="#">MAT 140</a>	Applied College Algebra (4/0)	4	
<b>SECOND SEMESTER</b>			
<a href="#">ACC 111</a>	Principles of Financial Accounting (4/0)	4	

<a href="#">BUS 107</a>	Business Law I (3/0)	3	<p>✓ Transitioning to college can be challenging. Meet with your <a href="#">Success Coach</a> for guidance and support.</p> <p>✓ Apply for <a href="#">financial aid</a> by May 1.</p> <p>✓ Contact professors with questions and use their office hours to develop a connection. Talk with them to get the inside scoop on how your profession works.</p> <p>✓ Be sure to visit the <a href="#">Career Services</a> office to explore jobs, internships, and career information and get help with your resume and other career tools.</p> <p>✓ Apply for Continuing Student scholarships at <a href="http://www.mccc.edu/m-scholarships">www.mccc.edu/m-scholarships</a>.</p>
<a href="#">CIS 105</a>	Excel Basics (1/0)	1	
<a href="#">ENG 112</a>	English Composition II with Speech (3/0)	3	
— —	<a href="#">General Education elective</a>	3	
	<ul style="list-style-type: none"> <li>Select course from the following <a href="#">general education</a> categories: Social Science, Humanities, Historical Perspective, Diversity and Global Perspective.</li> </ul>		

### THIRD SEMESTER

<a href="#">ACC 112</a>	Principles of Managerial Accounting (4/0)	4	<p>✓ Keep in contact with each professor and your faculty advisor. Make sure you are on track to graduate on time.</p> <p>✓ Work with <a href="#">Career Services</a> to formulate plans for after you've earned this degree.</p> <p>✓ Develop team and leadership skills by getting</p>
<a href="#">ACC 201</a>	Intermediate Accounting I (3/1)	3	
<a href="#">ACC 207</a>	Computerized Accounting (2/2)	3	
<a href="#">ECO 103</a>	Basic Economics (3/0)		
	OR		
<a href="#">ECO 111</a>	Macroeconomics (3/0)	3	
	OR		

ECO 112 Microeconomics (3/0)

— —

General Education elective

3

- Select course from the following general education categories: Social Science, Humanities, Historical Perspective, Diversity and Global Perspective.

involved in activities and clubs.

✓ Apply for Continuing Student scholarships at [www.mccc.edu/m-scholarships](http://www.mccc.edu/m-scholarships).

✓ Manage your stress! Take advantage of the MCCC pool, [Fitness Center](#), free yoga and Zumba. Reach out for counseling or other support if you need it. Your Success Coach can connect you with resources.

#### FOURTH SEMESTER

ACC 202 Intermediate Accounting II (3/1)

3

✓ Get ready to start your career! Begin the job application process.

ACC 204 Auditing (3/1)

3

ACC 214 Accounting for Non-Profit Organizations (3/0)

3

✓ Discuss your career plans with your faculty advisor. S/he can help you transition successfully.

ACC 215 Cost Accounting (3/1)

3

CIS 175 PC Applications: Spreadsheets (2/2)

3

60

**NOTE:** Electives should be selected in consultation with an academic advisor. Students must earn a minimum grade of C in all accounting (ACC) courses to graduate.