# Accounting - Associate of Applied Science Degree

*Code: F_AAS_ACC2*
*Campus: Boulder County, Larimer, Westminster and Online*

The Accounting program has undergone program requirement changes after the printing of this catalog. To verify the most accurate certificate and AAS degree requirements, please review DegreeCheck in eWOLF under the Student tab or view our online Catalog Addendum.

This program offers a range of courses that provide an introduction to accounting theory and practice, as well as more extensive exposure to accounting applications in selected areas.

Courses meet the diverse needs of students and of clerical and paraprofessional accounting personnel in business, industry, government, and other economic organizations.

The AAS degree in accounting prepares students for job entry or job upgrading within a wide variety of clerical and paraprofessional positions in the accounting field. The program provides students with knowledge and skills needed to work effectively under the supervision of controllers, chief accountants, accounting supervisors, certified public accountants, and other professional accountants.

Note: Students are required to meet with an accounting program advisor to develop an educational plan before completing any elective courses.

For further information, contact Deb Craven at (303)-678-3868 for the Boulder Campus, Katheryn Reynolds at (970)-204-8503 for the Larimer Campus, and Bev Mason at (303)-404-5417 for the Westminster Campus.

All courses in both the degree and certificate programs must be completed with a "C" or above to graduate.

**Assessment testing is required for all students.** Students who are reading at college-level and place into CCR 093 or above and MAT 050 or above may begin this program of study. Students scoring below this level should consult with a faculty member before registering for courses in this program of study.

Explanation of */**/*** follows the certificate requirements.

| ***REQUIRED COURSES*** | ***CREDITS*** |
|---|---|
| ACC 101* Fundamentals of Accounting | 3 |
| ACC 121 Accounting Principles I | 4 |
| ACC 122 Accounting Principles II | 4 |
| ACC 135 Spreadsheet Applications for Accounting | 3 |
| ACC 211 Intermediate Accounting I | 4 |
| ACC 245 Computerized Accounting with a Professional Package | 3 |
| ACC 289 Capstone: Company Financial Overview *or* ACC 280 Accounting Internship | 1 |
| ***Total Required Credits*** | ***22*** |

| ***REQUIRED ELECTIVE COURSES*** | ***CREDITS*** |
|---|---|
| *Select 6 credits from the following: (must be approved by accounting advisor)* | |
| ACC 115 Payroll Accounting | 3 |
| ACC 131 Income Tax | 3 |
| ACC 212 Intermediate Accounting II | 4 |
| ACC 226 Cost Accounting | 3 |
| ACC 231 Business Tax | 3 |
| ACC 255 VITA Income Tax Assistance (3) or<br>ACC 132 Tax Help Colorado (2) and<br>ACC 133 Tax Help Colorado Practicum (1) | 3 |
| ACC 294 Service Learning | 3 |
| ***Total Elective Credits*** | ***6*** |

| ***REQUIRED BUSINESS SUPPORT COURSES*** | ***CREDITS*** |
|---|---|
| BUS 217 Business Communication and Report Writing | 3 |
| CIS 135 Complete PC Word Processing: WORD | 3 |
| CIS 155* PC Spreadsheet Concepts: Excel | 3 |
| MAN 230 Corporate Ethics & Social Responsibility | 3 |
| Elective Business Courses */**/*** | 6 |

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|---|---|
| ***Total Required Business Support Credits*** | ***18*** |
| ***REQUIRED GENERAL EDUCATION COURSES*** | ***CREDITS*** |
| ENG 121 English Composition I OR<br>*ENG 131 Technical Writing I OR*<br>*ENG 110 English Usage and Grammar* | 3 |
| MAT 107 Career Mathematics *or higher* | 3 |
| Arts and Humanities Elective*** | 3 |
| Natural or Physical Sciences Elective*** | 3 |
| Social Science Elective*** | 3 |
| ***Total Required General Education Credits*** | ***15*** |
| **Total Required Credits for AAS Degree** | **61** |

*Notes:*

** Students who have taken high school or other equivalent introductory coursework, or who have significant practical experience in these areas, should consult with an accounting faculty advisor to consider alternatives. This is particularly important for the decision of whether to take ACC 101, since ACC 101 may not be taken after ACC 121. Should a student decide to start accounting courses with ACC 121, the three credits for ACC 101 must be satisfied with an approved business elective; however an accounting course is recommended..*

*** Elective business courses (ACC, BUS, CIS, ECO, MAN, MAR, MGD) must be taken as needed to meet the 61 credit hours minimum for the degree. These courses must be ACC, BUS, CIS, ECO, MAN, MAR, or MGD courses, with prior approval from an accounting faculty advisor. In addition, general education electives must be selected from the Approved Course List for the AAS degree in the Program Completion and Graduation Requirements section of this catalog.*

**** Choose a course from the Approved General Education Electives List for the AAS degree.*

***GAINFUL EMPLOYMENT DISCLOSURE INFORMATION***

*The U.S. Department of Education requires colleges to disclose a variety of information for any financial-aid-eligible program that "prepares students for gainful employment in a recognized occupation." The information provided here is the best available to us but represents one year's data only. We hope that this information is helpful to our current students and to prospective students as they make their career and educational choices. For more Gainful Employment information, please go to the FRCC website: www.frontrange.edu/GainfulEmployment.*

# Accounting - Certificates

## *Accounting - Certificate*

*Code: F_CER_ACC2*
*Campus: Boulder County, Larimer, Westminster and Online*

This accounting certificate prepares students for job entry into a wide variety of clerical and technical positions that have a recordkeeping or bookkeeping component. In consultation with an accounting faculty advisor, the certificate can be tailored to meet the needs of students who have already achieved significant skills and knowledge in basic accounting fundamentals and/or computer applications. The program assumes that students have previous knowledge and skill in basic computer applications in a Microsoft Windows operating environment. Students without prior computer experience should remedy any computer deficiencies before beginning the certificate course of study. Consulting with an accounting faculty advisor is strongly recommended before beginning the accounting certificate program. Explanation of * follows the certificate requirements.

| ***REQUIRED COURSES*** | ***CREDITS*** |
|---|---|
| ACC 101* Fundamentals of Accounting | 3 |
| ACC 115 Payroll Accounting | 3 |
| ACC 121 Accounting Principles I | 4 |
| ACC 245 Computerized Accounting with a Professional Package | 3 |
| BUS 217 Business Communication and Report Writing | 3 |
| CIS 135 Complete PC Word Processing: Word | 3 |
| CIS 155* PC Spreadsheet Concepts: Excel | 3 |
| ***Total Required Credits*** | ***22*** |

| ***REQUIRED ELECTIVE COURSES*** | ***CREDITS*** |
|---|---|
| *Select 3 credits from the following:* | |
| ACC 122 Accounting Principles II | 4 |
| ACC 131 Income Tax | 3 |
| ACC 135 Spreadsheet Applications for Accounting | 3 |
| ACC 255 VITA Income Tax Assistance (3) or | |

| | |
|---|---|
| ACC 132 Tax Help Colorado (2) and<br>ACC 133 Tax Help Colorado Practicum (1) | 3 |
| BUS 216 Legal Environment of Business | 3 |
| CIS 145 Complete PC Database: ACCESS | 3 |
| **Total Required Credits for Certificate** | **25** |

*Notes:*

** Students who have taken high school or other equivalent introductory coursework, or who have significant practical experience in these areas, should consult with an accounting faculty advisor to consider alternatives. This is particularly important for the decision of whether to take ACC 101, since ACC 101 may not be taken after ACC 121. Should a student decide to start accounting courses with ACC 121, the three credits for ACC 101 must be satisfied with an approved business elective; however an accounting course is recommended..*

*** Elective business courses (ACC, BUS, CIS, ECO, MAN, MAR, MGD) must be taken as needed to meet the 60 credit hours minimum for the degree. These courses must be ACC, BUS, CIS, ECO, MAN, MAR, or MGD courses, with prior approval from an accounting faculty advisor. In addition, general education electives must be selected from the Approved Course List for the AAS degree in the Program Completion and Graduation Requirements section of this catalog.*

**** Choose a course from the Approved General Education Electives List for the AAS degree.*

## *Accounting - Enrolled Agent Certificate*

*Code: F_CER_ENRA*
*Campus: Boulder County, Larimer, Westminster*

This accounting certificate allows students to gain the necessary practical skills needed to study for and take the IRS Special Enrollment Examinations. An enrolled agent is certified by the IRS to perform income tax preparation for individuals, corporations, estates, and trusts.

In consultation with an accounting faculty advisor, this certificate can be tailored to meet the needs of students who have already achieved significant knowledge and skills in tax preparation.

The program assumes that students have previous knowledge and skill in basic computer applications in a Microsoft Windows operating environment. Students without prior computer experience should remedy any computer deficiencies before beginning the certificate course of study.

Consulting with an accounting faculty advisor is strongly recommended before beginning the enrolled agent certificate program.

| ***REQUIRED COURSES*** | ***CREDITS*** |
|---|---|
| ACC 121 Accounting Principles I | 4 |
| ACC 122 Accounting Principles II | 4 |
| ACC 131 Income Tax | 3 |
| ACC 231 Business Taxation | 3 |
| ACC 245 Computerized Accounting with a Professional Package | 3 |
| ACC 255 VITA Income Tax Assistance (3) or<br>ACC 132 Tax Help Colorado (2) and<br>ACC 133 Tax Help Colorado Practicum (1) | 3 |
| ACC 265 Enrolled Agent Review Course | 3 |
| MAN 230 Corp Ethics and Social Responsibility OR PHI 205 Business Ethics | 3 |
| **Total Required Credits for Certificate** | **26** |

## *Accounting - Intermediate Accounting Certificate*

*Code: F_CER_ACC4*
*Campus: Boulder County, Larimer, Westminster and Online*

This accounting certificate prepares a student to move beyond an Associate of Applied Science degree by offering an intermediary option of core accounting and relevant business classes before entering the workforce or transferring to a four year college. For students who have earned a Bachelor's degree in Business Administration this certificate will provide a focus on accounting. The certificate will qualify students for job opportunities and advancements in paraprofessional positions within the accounting industry. Depending on current regulations, this certificate may also serve as a starting point for the CPA exam.

In consultation with an accounting faculty advisor, the certificate can be tailored to meet the needs of students who have already achieved significant skills and knowledge in accounting.

The program assumes that students have previous knowledge and skill in basic computer applications in a Microsoft Windows operating environment. Students without prior computer experience should remedy any computer deficiencies before beginning the certificate course of study.

Consulting with an accounting faculty advisor is strongly recommended before beginning the intermediate accounting certificate program.

| ***REQUIRED COURSES*** | ***CREDITS*** |
|---|---|
| ACC 211 Intermediate Accounting I | 4 |
| ACC 212 Intermediate Accounting II | 4 |

| | |
|---|---|
| ACC 226 Cost Accounting or<br>ACC 216 Governmental and Not-for-profit Accounting (3) or<br>ACC 231 Business Taxation (3) or<br>ACC 245 Computerized Accounting with Professional Package (3) | 3 |
| BUS 216 Legal Environment of Business | 3 |
| BUS 226 Business Statistics | 3 |
| ECO 201 Principles of Macroeconomics | 3 |
| ECO 202 Principles of Microeconomics | 3 |
| FIN 201 Principles of Finance | 3 |
| MAN 230 Corp Ethics & Social Responsibility | 3 |
| ACC 280 Internship OR ACC 285 Independent Study OR ACC 294 Service Learning | 1 |
| **Total Required Credits for Certificate** | **30** |

## Accounting Transfer

The AAS degree in accounting, as presented above, is offered primarily as a job-entry or job-advancement program, rather than as a transfer program. Selected courses may transfer to some four-year colleges, but such transfer is neither standardized nor consistent.

ACC 121 Accounting Principles I and ACC 122 Accounting Principles II are the courses that ordinarily transfer entirely or partially to most college business programs.

Students whose primary objective is to transfer to a baccalaureate business or accounting degree program should consult both an accounting faculty advisor and an FRCC academic advisor before declaring a major and before selecting accounting or business courses.