



AAS in Accounting Program Competencies

Academic Plan Code: 3149

CIPS Code: 52.0301

GB Date: 04/23/13

Program Credits: 60-65

Program Description:

The Associate in Applied Science (AAS) in Accounting program is one of several options for students seeking to gain skills and knowledge in the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable clerk, claims clerk, credit clerk, full-charge bookkeeper, accounting intern, or comparable positions. A Certificate of Completion (CCL) is also available.

Program Competencies:

1. Identify and describe tax reporting for payroll, sales and personal property. (ACC105, ACC115)
2. Demonstrate the use of a microcomputer accounting system, including the general ledger, accounts receivable, accounts payable, and payroll. (ACC105, ACC115)
3. Identify, describe, and use the fundamental principles and practices of accounting including interpretation of general purpose financial statements. (ACC111, ACC112, ACC211, ACC230)
4. Define the basic rules of financial accounting and apply them to business problems. (ACC111, ACC112, ACC211, ACC230)
5. Identify and describe procedural details for the accumulation of information and generation of reports for internal and external users. (ACC111, ACC112, ACC211, ACC230)
6. Identify, describe, and use the accounting procedures for individuals, partnerships, and corporate tax structures. (ACC121, ACC221)
7. Identify and describe the uses of accounting information for internal and external purposes with emphasis on analysis for use by management. (ACC212, ACC240)
8. Investigate, analyze, and design computer spreadsheets for solving business problems using Microsoft Excel. (CIS114DE)
9. Demonstrate the use of computer information systems, computer concepts, microcomputer applications, and programming techniques. (CIS105)
10. Identify the fundamental characteristics and functions of modern business, including business principles, marketing, labor relations, and business risk. (GBS151)
11. Identify and define legal theories, ethical issues, and the regulatory climate affecting business policies and decisions. (GBS205)
12. Create and analyze internal and external business communications, including various verbal and nonverbal techniques. (GBS233)

Revised: 11/16/15