

# CURRICULUM STANDARD

*Effective Term  
Spring 2006  
[2006\*01]*

Curriculum Program Title	<b>Accounting</b>	Code	<b>A25100</b>
Concentration	<b>(not applicable)</b>		

## *Curriculum Description*

The Accounting curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting profession. Using the “ language of business,” accountants assemble and analyze, process, and communicate essential information about financial operations.

In addition to course work in accounting principles, theories, and practice, students will study business law, finance, management, and economics. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies. With work experience and additional education, an individual may advance in the accounting profession.

## *Curriculum Requirements\**

*[for associate degree, diploma, and certificate programs in accordance with 23 NCAC 02E.0204(3)]*

- I. General Education.** Degree programs must contain a minimum of 15 semester hours including at least one course from each of the following areas: humanities/fine arts, social/behavioral sciences, and natural sciences/mathematics. Degree programs must contain a minimum of 6 semester hours of communications. Diploma programs must contain a minimum of 6 semester hours of general education; 3 semester hours must be in communications. General education is optional in certificate programs.
  
- II. Major Hours.** AAS, diploma, and certificate programs must include courses which offer specific job knowledge and skills. Work experience, including cooperative education, practicums, and internships, may be included in associate in applied science degrees up to a maximum of 8 semester hours of credit; in diploma programs up to a maximum of 4 semester hours of credit; and in certificate programs up to a maximum of 2 semester hours of credit. *(See second page for additional information.)*
  
- III. Other Required Hours.** A college may include courses to meet graduation or local employer requirements in a certificate, diploma, or associate in applied science program. These curriculum courses shall be selected from the Combined Course Library and must be approved by the System Office prior to implementation. Restricted, unique, or free elective courses may not be included as other required hours.

	<b>AAS</b>	<b>Diploma</b>	<b>Certificate</b>
Minimum General Education Hours	15	6	0
Minimum Major Hours	49	30	12
Other Required Hours	0-7	0-4	0-1
<b>Total Semester Hours Credit (SHC)</b>	<b>64-76</b>	<b>36-48</b>	<b>12-18</b>

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\*Within the degree program, the institution shall include opportunities for the achievement of competence in reading, writing, oral communication, fundamental mathematical skills, and basic use of computers.

# Major Hours

[ref. 23 NCAC 02E.0204 (3)]

- A. Core.** The subject/course core is comprised of subject areas and/or specific courses which are required for each curriculum program. A diploma program offered under an approved AAS program standard or a certificate which is the highest credential level awarded under an approved AAS program standard must include a minimum of 12 semester hours credit derived from the subject/course core of the AAS program.
- B. Concentration** (if applicable). A concentration of study must include a minimum of 12 semester hours credit from required subjects and/or courses. The majority of the course credit hours are unique to the concentration. The required subjects and/or courses that make up the concentration of study are in addition to the required subject/course core.
- C. Other Major Hours.** Other major hours must be selected from prefixes listed on the curriculum standard. A maximum of 9 semester hours of credit may be selected from any prefix listed, with the exception of prefixes listed in the core or concentration. Work experience, including cooperative education, practicums, and internships, may be included in associate in applied science degrees up to a maximum of 8 semester hours of credit; in diploma programs up to a maximum of 4 semester hours of credit; and in certificate programs up to a maximum of 2 semester hours of credit.

## Accounting A25100

	AAS	Diploma	Certificate
<b>Minimum Major Hours Required</b>	<b>49 SHC</b>	<b>30 SHC</b>	<b>12 SHC</b>
<b>A. CORE</b> <i>Courses required for the diploma are designated with *</i>  <b>Required Courses:</b> * ACC 120 Prin of Financial Acct 4 SHC * ACC 121 Prin of Managerial Acct 4 SHC ACC 220 Intermediate Accounting I 4 SHC * BUS 115 Business Law I 3 SHC  <b>Required Subject Areas:</b> <b>*Taxes. Select one:</b> ACC 129 Individual Income Taxes 3 SHC ACC 130 Business Income Taxes 3 SHC ACC 131 Federal Income Taxes 3 SHC  <b>Economics. Select one:</b> ECO 151 Survey of Economics 3 SHC ECO 251 Principles of Microeconomics 3 SHC ECO 252 Principles of Macroeconomics 3 SHC  <b>Computers. Select one:</b> CIS 110 Introduction to Computers 3 SHC CIS 111 Basic PC Literacy 2 SHC	<b>23-24 SHC</b>	<b>14 SHC</b>	
<b>B. CONCENTRATION</b> (Not applicable)			
<b>C. OTHER MAJOR HOURS</b> <i>To be selected from the following prefixes:</i>  ACC, AIB, BAF, BUS, CIS, CJC, COE, CSC, CTS, DBA, ECM, ECO, ETR HRM, INS, INT, ISC, ITN, LOG, MKT, OMT, OST, PAD, RLS, and, WEB  <i>Foreign language courses (including ASL) that are not designated as approved other major hours may be included in all programs up to a maximum of 3 semester hours of credit.</i>			