

# Accounting

## Associate of Applied Science

**Program Coordinator:** Ben Bullen • LRC 217 • 276-739-2452  
**Length:** Four semesters (two years)

**Purpose:** With the rapid development of business and industry in Virginia, there is a great demand for qualified personnel who can accumulate, analyze, and interpret data, which is essential for reporting and decision-making. The Associate of Applied Science Degree curriculum in Accounting is designed primarily for persons who seek full-time employment in the accounting field immediately upon completion of the community college curriculum. Persons who are seeking their first employment in an accounting position in addition to those presently in accounting who are seeking a promotion may benefit from this curriculum.

**Occupational Objectives:** Accounting Clerk, Accounting Trainee, Accounting Technician, Junior Accountant, Accountant

**Admission Requirements:** In addition to the admission requirements established for the college entry into the Associate of Applied Science program in Accounting requires proficiency in high school English and mathematics. Students who are not proficient in English and mathematics will be required to correct their deficiencies in developmental courses. Proficiency in keyboarding is required. Students may enroll in AST 114 to upgrade keyboarding skills.

**Program Requirements:** The first two semesters (first year) of the Associate of Applied Science Degree curriculum in Accounting are similar to the AAS degree in Business Technology with a major in Management. In the second year, each student will pursue his specialty in Accounting. The curriculum will include technical courses in accounting, related areas, general education, and electives. Instruction will include both the theoretical concepts and practical applications needed for future success in accounting. Each student is urged to consult with his/her counselor and faculty advisor in planning their program and selecting their electives. Courses within this curriculum may be applied to a four-year program at the discretion of the admitting institution. Upon successful completion of the four-semester curriculum listed, the graduate will be awarded the Associate of Applied Science Degree in Business Technology with a major in Accounting.

**Notes on Transfer:** Associate of Applied Science Degree programs are designed primarily to provide occupational competence for employment. Upon the student's request, courses may be modified to provide possible transfer acceptability by four-year colleges and universities.

Course Number	Course Title	Lecture Hours	Lab Hours	Credits
<b>First Semester (Fall)</b>				
SDV 101	Orientation to College Success	1	0	1
ENG 111	College Composition I	3	0	3
ACC 211	Principles of Accounting I	4	0	4
MTH 132	Business Mathematics	3	0	3
BUS 100	Introduction to Business	3	0	3
ITE 115	Introduction to Computer Applications and Concepts	3	0	3
<b>Total</b>		<b>17</b>	<b>0</b>	<b>17</b>

Course Number	Course Title	Lecture Hours	Lab Hours	Credits
<b>Second Semester (Spring)</b>				
ACC 212	Principles of Accounting II	4	0	4
BUS 200	Principles of Management	3	0	3
ITE 140	Spreadsheet Software	3	0	3
ACC 215	Computerized Accounting	4	0	4
EEE	Humanities Elective	3	0	3
<b>Total</b>		<b>17</b>	<b>0</b>	<b>17</b>
<b>Third Semester (Fall)</b>				
ACC 221	Intermediate Accounting I	4	0	4
ACC 231	Cost Accounting I	3	0	3
BUS 241	Business Law I	3	0	3
CST 100	Principles of Public Speaking	3	0	3
PSY 200	Principles of Psychology	3	0	3
<b>Total</b>		<b>16</b>	<b>0</b>	<b>16</b>
<b>Fourth Semester (Spring)</b>				
ACC 222	Intermediate Accounting II	4	0	4
ACC 261	Principles of Federal Taxation I	3	0	3
FIN 215	Financial Management	3	0	3
BUS 225	Applied Business Statistics	3	0	3
SDV 106	Preparation for Employment	1	0	1
EEE	General Education Elective	3	0	3
<b>Total</b>		<b>17</b>	<b>0</b>	<b>17</b>
<b>Total Minimum Credits for AAS Degree</b>				<b>67</b>

**Footnote:**

1. Prerequisite: Math 132.

Students are urged to follow the [recommended pathway](#) for this degree when choosing electives.

Additional approved humanities and social science electives are listed at <http://www.vhcc.edu/GenEdCore>.