



Wayne  
County  
Community  
College  
District

# Accounting

## ABOUT THE PROGRAM

The Accounting Associate of Applied Science degree and College Certificate programs prepare students presently employed in the accounting field and seeking advancement, and for those seeking a position in the field immediately upon graduation.

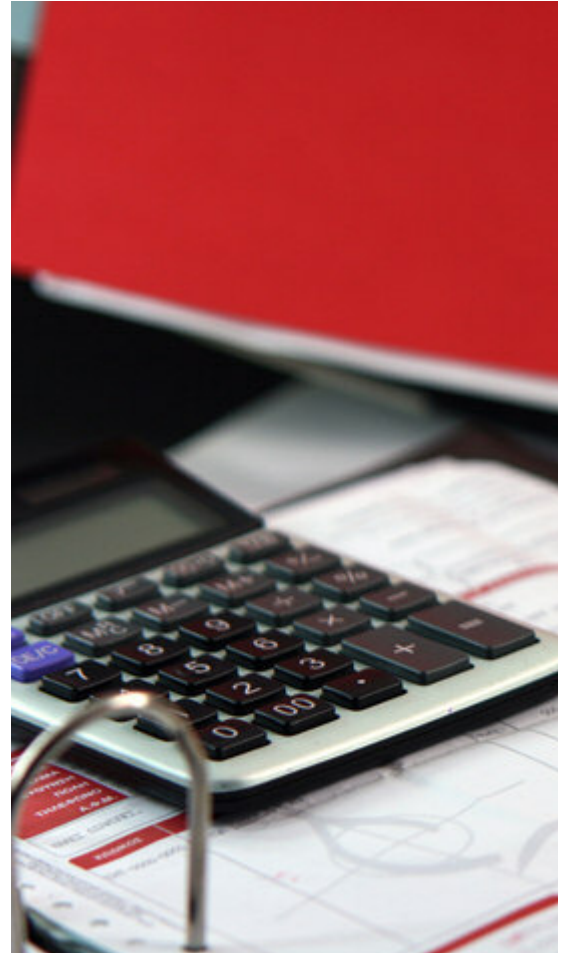
Areas where a student may find employment include but are not limited to, auditing, payroll, cost, budget and tax. In addition to the course work in Accounting, the student will complete courses in various other business disciplines and the liberal arts.

## WHAT DO ACCOUNTING, BOOKKEEPING AND AUDITING CLERKS DO?

Bookkeeping, accounting, and auditing clerks produce financial records for organizations. They record financial transactions, update statements, and check financial records for accuracy. Accountants and auditors assess financial operations and work to help ensure that organizations run efficiently.

## WHERE DO THEY WORK?

Bookkeeping, accounting, and auditing clerks are employed in many industries, including firms that provide accounting, tax preparation, bookkeeping, and payroll services; federal, state, and local governments; and schools. About 1 of 4 bookkeeping, accounting, and auditing clerks worked part-time in 2014.



## PAY

The median annual wage for bookkeeping, accounting, and auditing clerks was \$37,250 in May 2015.

## JOB OUTLOOK

Employment of bookkeeping, accounting, and auditing clerks is expected to decline from 2014 to 2024. As the number of organizations increases and financial regulations become stricter, there will be greater demand for these workers to maintain books and provide accounting services.

*Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, 2016-17 Edition, Bookkeeping, Accounting, and Auditing Clerks, on the Internet at <http://www.bls.gov/ooh/office-and-administrative-support/bookkeeping-accounting-and-auditing-clerks.htm>*



*For more information about our graduation rates, the median debt of students who have completed this program, and other important gainful employment information, please click the following link:*  
<http://www.wcccd.edu/dept/acct/acct.html>

## Recommended Sequence of Courses

### Accounting: College Certificate

CR. No.	COURSE TITLE	CREDITS
<b>SEMESTER 1</b>		
ACC 110	Principles of Accounting I . . . . .	4
BUS 150	Introduction to Business . . . . .	3
BUS 225	Computer Applications in Business . . . . .	3
ENG 119	English I . . . . .	3
MAT 155	College Algebra . . . . .	4
<b>SEMESTER TOTAL . . . . .</b>		<b>17</b>
<b>SEMESTER 2</b>		
ACC 111	Principles of Accounting II . . . . .	4
ACC 105	Income Tax Accounting . . . . .	3
ACC 112	Computerized Accounting . . . . .	3
BL 201	Business Law I . . . . .	4
BUS 240	Business Communications . . . . .	3
—OR—		
BUS 221	Business Statistics . . . . .	3
<b>SEMESTER TOTAL . . . . .</b>		<b>17</b>
<b>CERTIFICATE TOTAL . . . . .</b>		<b>34</b>

*Note: Certificate total hours may not include prerequisites.*

### Accounting: Associate of Applied Science (A.A.S.)

CR. No.	COURSE TITLE	CREDITS
<b>SEMESTER 1</b>		
ENG 119	English I . . . . .	3
SPH 101	Fundamentals Speech . . . . .	3
—OR—		
SPH 105	Improving the Speaking Voice . . .	3
BUS 150	Introduction to Business . . . . .	3
BUS 225	Computer Applications in Business .	3
ACC 110	Principles of Accounting I . . . . .	4
<b>SEMESTER TOTAL . . . . .</b>		<b>16</b>
<b>SEMESTER 2</b>		
ENG 120	English II . . . . .	3
MAT 155	College Algebra . . . . .	4
PS 101	American Government . . . . .	3
ACC 111	Principles of Accounting II . . . . .	4
<b>SEMESTER TOTAL . . . . .</b>		<b>14</b>
<b>SEMESTER 3</b>		
Elective:	Other . . . . .	6*
ACC 112	Computerized Accounting Software .	3
ACC 105	Income Tax Accounting . . . . .	3
<b>SEMESTER TOTAL . . . . .</b>		<b>12</b>

#### **SEMESTER 4**

ECO 101	Principles of Economics I . . . . .	3
BL 201	Business Law I . . . . .	4
MGT 205	Principles of Management . . . . .	3
ACC 210	Intermediate Accounting I . . . . .	3
<b>SEMESTER TOTAL . . . . .</b>		<b>13</b>

#### **SEMESTER 5**

ECO 102	Principles of Economics II . . . . .	3
MKT 200	Principles of Marketing . . . . .	3
BUS 221	Business Statistics . . . . .	3
—OR—		
BUS 240	Business Communications . . . . .	3
ACC 211	Intermediate Accounting II . . . . .	3
<b>SEMESTER TOTAL . . . . .</b>		<b>12</b>
<b>PROGRAM TOTAL . . . . .</b>		<b>67</b>

*Note: Program total hours may not include prerequisites.*

*\*Electives may include:*

- Any course offered except ACC 100
- No courses numbered below ENG 119
- No courses numbered below MAT 155
- BUS 228 Internet Webpage Design strongly recommended

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