

Accounting

Associate in Applied Science



Accounting is the study of how businesses track their income and assets over time. The field of accounting offers stimulating and challenging work that is constantly evolving. Because accountants spend a lot of time looking under the hoods of businesses, they really learn how business works.

This Associate in Applied Science degree with a major in Accounting is designed for persons seeking full-time employment in the accounting field immediately upon completion of the community college curriculum. Both persons who are seeking their first employment in an accounting position and those presently in accounting who are seeking a promotion can benefit from this curriculum.

Note: Persons desiring to become Certified Public Accountants (CPA's) should not enroll in the A.A.S. Accounting program, but should enroll in the Business Administration curriculum.

Accountants engage in a wide variety of activities besides preparing financial statements and recording business transactions including computing costs and efficiency gains from new technologies, participating in strategies for business, quality management, developing and using information systems to track financial performance, tax strategy, and health care benefits.

Accounting is very team-oriented. It is important that you enjoy working as part of a team and that you learn to do so in your education. Accounting requires an ability to analyze complex transactions and patterns. Written and oral communication skills are important as are computer skills.

Central Virginia Community College

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The future of accounting is bright according to the Bureau of Labor Statistics, which projects a greater than average growth in job openings through 2014. A two-year degree from CVCC will prepare you for many different jobs as an accounting paraprofessional including Accounts Payable Manager, Accounts Receivable Manager, Payroll Clerk/Manager, and Full Charge Bookkeeper. In recent years this CVCC program has enjoyed excellent job placement success.

Accounting — Degree Requirements

Course No.	Course Title	First Year	
		1st Sem.	2nd Sem.
ACC 211-212	Principles of Accounting I-II	4	4
HLT/PED	Health or Physical Education	1	1
ENG 111	College Composition I	3	-
MTH 120	Introduction to Mathematics ¹	3	-
SDV 100	Orientation	1	-
	Computer Elective ²	3	-
ACC 124	Payroll Accounting	-	3
BUS 200	Business Management	-	3
ECO 120	Survey of Economics ³	-	3
ENG 131	Technical Report Writing ⁴	-	3
Total		15	17

Course No.	Course Title	Second Year	
		1st Sem.	2nd Sem.
ACC 221-222	Intermediate Accounting I-II	4	4
ACC 261-262	Principles of Federal Taxation I-II	3	3
ACC 231	Cost Accounting I	3	-
ACC 299	Supervised Study in Cost Accounting	1	-
ACC 215	Computerized Accounting	3	-
	Humanities Elective ⁵	3	-
	Social Science Elective ^{3,5}	-	3
ACC 241	Auditing I	-	3
BUS 241	Business Law I	-	3
Total		17	16

Minimum credits required to graduate **65**

¹ MTH 151 may be substituted for MTH 120.

² Select from BUS 226 Computer Business Applications or ITE 115 Introduction to Computer Applications and Concepts.

³ ECO 120 and social science elective may be satisfied by taking ECO 201-202.

⁴ ENG 112 may be substituted for ENG 131.

⁵ See course catalog for available courses.