

ACCOUNTING A.A.S. (CAREER)

Program website (<https://www.frederick.edu/programs/business/accounting.aspx>)

Program Manager: Dr. Karen Wilson

Email: kawilson@frederick.edu

Phone: 301.624.2848

Program Description

Designed to prepare students for immediate employment in the accounting field in an entry-level professional position. Students will gain an in-depth knowledge of accounting principles and procedures and apply them to business situations. Students will also use application software to solve business and accounting problems. A grade of "C" or better must be earned in the following courses: ACCT 100 Business Accounting, ACCT 101 Principles of Accounting I, ACCT 201 Intermediate Accounting I, ACCT 202 Intermediate Accounting II, ACCT 233 Applied Accounting and ACCT 111 Computerized Accounting. (Transfer students should follow the business administration program.)

Program Learning Outcomes

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Construct a bank reconciliation and develop related adjusting accounting entries (books to bank statement).
- Create financial statements and record transactions/adjustments utilizing accounting software.
- Create payroll functions for a business entity.
- Construct spreadsheets to report financial performance and project financial estimates.
- Demonstrate the ability to communicate effectively in a business environment.
- Demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements for all businesses, ranging from sole proprietorships to corporations.
- Apply managerial accounting concepts to solve business financial problems.
- Demonstrate awareness of general education concepts - writing, math, science, social science, communications, and PE/health.

Program Requirements

- Students must complete their credit **English and Mathematics** within the first 24 credits.
- One course must meet the cultural competence graduation requirement (<https://frederick-public.courseleaf.com/general-education-core/#cultural>).
- **CORE: The General Education CORE** is that foundation of the higher education curriculum providing a coherent intellectual experience for all students. Students should check with an advisor or the transfer institution (ARTSYS) before selecting General Education CORE requirements. <http://artsys.usmd.edu/>
- In some General Education categories (Mathematics, Biological & Physical Sciences), a 4-credit course selected from the GenEd course list will satisfy the requirement in place of a 3-credit course. Students should check with an advisor before selecting these courses.

- For the Physical Education, Health, or Nutrition requirement, a 3-credit PHED, HLTH, or NUTR course may satisfy the requirement in place of a 1-credit course. Students should check with an advisor before selecting this course.
- Students must earn a grade of "C" or better in ENGL 101 English Composition.
- Students must earn a grade of "C" or better in the following courses: ACCT 100 Business Accounting, ACCT 101 Principles of Accounting I, ACCT 201 Intermediate Accounting I, ACCT 202 Intermediate Accounting II, ACCT 233 Applied Accounting and ACCT 111 Computerized Accounting.

Code	Title	Credits
English		
ENGL 101	English Composition	3
Mathematics		
Mathematics Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#mathematics)		3
MATH 125	Business Statistics (recommended)	
Social & Behavioral Sciences		
ECON 200	Principles of Macroeconomics	3
Arts & Humanities		
Communication Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#communication)		3
Biological & Physical Sciences ¹		
Biological & Physical Sciences Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#biological-physical)		3
Interdisciplinary & Emerging Issues		
CMIS 101	Information Systems and Technology	3
General Education Elective		
General Education Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#general) - Recommended course(s) below:		3
ECON 202	Principles of Microeconomics	
PHIL 208	Business Ethics	
COMM 102	Interpersonal Communication	
Physical Education, Health, or Nutrition Requirement		
Select one PHED, HLTH, or NUTR course		1
Departmental Requirements		
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
ACCT 102	Principles of Accounting II	3
ACCT 111	Computerized Accounting	3
ACCT 201	Intermediate Accounting I	4
ACCT 202	Intermediate Accounting II	4
ACCT 203	Managerial Cost Accounting	3
ACCT 233	Applied Accounting	3
Select one of the following:		3
ACCT 117	Payroll Accounting	
ACCT 205	Federal Income Tax Accounting	
ACCT 216	Governmental and Not-for-Profit Accounting	
BMGT 100	Spreadsheet Applications	3
BMGT 103	Introduction to Business	3
BMGT 120	Business Communications	3
Total Credits		60

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Transfer students articulating the Accounting A.A.S. degree to Mount St. Mary's University or University of Maryland Global Campus (UMGC) must complete a laboratory Science course to fulfill the articulation agreement.

Transfer Note

For more information on careers and transfer, contact the Career and Academic Planning Services office at 301.846.2471 or visit Transfer Services (<https://www.frederick.edu/student-resources/counseling-advising/transfer-services.aspx>).

Guided Pathway to Success (GPS)

Suggested schedules map your path to degree completion.

Students should meet with an advisor each semester to carefully select and sequence courses based on their specific academic goals and interests. Visit Jefferson Hall or call 301.846.2471 for advising.

Recommended First Semester		Credits
ENGL 101	English Composition ¹	3
ACCT 100	Business Accounting	3
ACCT 101	Principles of Accounting I	3
BMGT 103	Introduction to Business	3
CMIS 101	Information Systems and Technology	3
Credits		15
Recommended Second Semester		Credits
Mathematics Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#mathematics) ¹		3-4
MATH 125	Business Statistics (recommended)	3
ECON 200	Principles of Macroeconomics	3
ACCT 102	Principles of Accounting II	3
ACCT 111	Computerized Accounting	3
BMGT 100	Spreadsheet Applications	3
Students can earn a Letter of Recognition in Accounting after completing the recommended second semester.		
Credits		15-16
Recommended Third Semester		Credits
Biological & Physical Sciences Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#biological-physical)		3-4
Communication Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#communication)		3
ACCT 201	Intermediate Accounting I	4
Select one of the following:		3
ACCT 117	Payroll Accounting	3
ACCT 205	Federal Income Tax Accounting	3
ACCT 216	Governmental and Not-for-Profit Accounting	3
BMGT 120	Business Communications	3
Students can earn a Certificate in Computerized Accounting after completing the recommended third semester.		
Credits		16-17
Recommended Fourth Semester		Credits
General Education Elective (Gen Ed course list) (https://frederick-public.courseleaf.com/general-education-core/#general) - Recommended course(s) below:		3
ECON 202	Principles of Microeconomics	3
PHIL 208	Business Ethics	3
COMM 102	Interpersonal Communication	3
ACCT 202	Intermediate Accounting II	4
ACCT 203	Managerial Cost Accounting	3
ACCT 233	Applied Accounting	3
Physical Education, Health, or Nutrition Requirement		1,3
Credits		14-16
Total Credits		60-64

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Take this course within the first 24 credits.

Part-time Students

Part-time students should complete courses in the order listed on the pathway. Please contact program manager for questions about part-time status.

Students who take fewer than 15 credits each semester or who require developmental English or Math coursework will need additional semesters to complete their degrees. Summer term and January session classes may help students to make faster progress.

Pathway Legend

Milestone - courses with the Milestone notation should be taken within the recommend credit range to stay on track for program completion.

Fall, Spring, Summer - courses with a Fall, Spring, or Summer notation indicate the course is offered in the specified semester only.