

Accounting

see also **School of Applied Technology** and **University Center**.

Division Office, Business Building 105, (801) 957-4325
General Information, (801) 957-4073
Academic Advisor BB 132A, (801) 957-4300
Appointments, (801) 957-4990
www.slcc.edu/accounting

Professor: Lynnette Yerbury
Associate Professors: Gary Barnett, Shauna Hatfield, Jaydene Love, Paige Paulsen
Assistant Professors: Dave Alldredge, Robert Burdette

THE PROGRAM

NOTE: SLCC's Associate of Applied Science in Accounting provides training toward employment. Students who are interested in pursuing courses leading to a Bachelor's Degree in Accounting should follow the courses listed in the Business - Associate of Science or the Business - Associate of Arts Degree listed elsewhere in this catalog.

Accounting is the process that summarizes economic information about a business entity for use by decision makers. Users of this information include investors, creditors, management and government agencies. Often this information is prepared using computer applications. The Accounting program at SLCC provides training in financial and managerial accounting. Students are taught both manual and basic computerized accounting systems. General Education courses provide training in effective oral and written communication and human relations skills. Students may earn a Certificate of Completion in Accounting (33 credit hours required) or may continue on to complete the Associate of Applied Science degree (68 credit hours required), leading to employment in areas such as accounts receivable, accounts payable, general ledger, and payroll.

Transfer Information: This is a 2-year terminal degree. Several courses are transferable to other institutions. Students should check with the receiving institution to determine credit transferability.

The Accounting program is accredited by the Accreditation Council for Business Schools and Programs (ACBSP). This accreditation represents the achievement of meeting the high national standards established for associate degree-granting business programs.

PREPARATION NOTE

Students who need to take preparatory classes to meet the requirements of first semester courses should plan on extra time to complete a certificate or degree. ACT or CPT placement exams are designed to assist in determining which preparatory classes may be appropriate for each student. Computer competency may be evidenced by successful completion of CIS 1020. Challenge examinations are available for this course.

PREREQUISITES

It is the student's responsibility to examine each course description for details of prerequisite classes. Those prerequisites must be satisfied before the designated class may be taken.

Students who wish to take the CIS 1020 Computer Essentials challenge exam are advised to review information at www.slcc.edu/cis. A score of 80% or higher is required on each section of the test. Once the exam is passed, a P grade is posted to the transcript and credit is awarded.

ELECTIVE OPTIONS

Cooperative Education is the College's program for recognizing and rewarding new learning associated with study-related

employment in a business, industrial, or government work environment. Credit earned from ACCT 2000 is applied toward graduation requirements as an accounting elective credit. Contact the Cooperative Education Department at (801) 957-4014.

The department strongly recommends that students enhance their employment opportunities through Cooperative Education as soon as skills permit, to complement the certificate or degree.

CLASS AVAILABILITY

The semester in which courses are taught are listed below. Students should check the semester class schedule for day/evening availability and modifications caused by varying enrollment.

ASSOCIATE OF APPLIED^{CTE} SCIENCE DEGREE IN ACCOUNTING

(minimum 68 hours required)

GENERAL EDUCATION REQUIREMENTS

(18 CREDIT HOURS)

COURSE	CR	SEM	PREREQUISITES
CORE SKILLS (12 CREDIT HOURS)			
COMPOSITION			
ENGL 1010 English Comp	3	A	pre-test
QUANTITATIVE STUDIES			
FIN 1380 Financial Math	3	A	MATH 0990 or CPT
COMMUNICATION			
BUS 2200 Bus Communications	3	A	ENG 1010 w/C or better
HUMAN RELATIONS			
MKTG 1960 Prof in Business	3	A	none

DISTRIBUTION AREAS (6 CREDIT HOURS)

Choose an additional six credit hours from at least two of the following General Education areas:

Biological Science (BS)	3-4	A	RDG 0900 w/C or better
Fine Arts (FA)	3	A	none
Humanities (HU)	3	A	none
Interdisciplinary (ID)	3	A	none
Physical Science (PS)	3	A	none
Social Science (SS)	3	A	none

Interdisciplinary: except BUS 1050 and FIN 1050.

See pp. 23-27 for options in each of these categories.

MAJOR COURSE REQUIREMENTS

(37 CREDIT HOURS)

COURSE	CR	SEM	PREREQUISITES
ACCT 1110 Financial Acct I	3	A	none
ACCT 1120 Financial Acct II	3	A	ACCT 1110
ACCT 1280 Acct Info Sys I	3	Sp, F	ACCT 1110 and CIS 2410 or concurrent
ACCT 2020 Managerial Acct	3	A	ACCT 1110 or ACCT 2010 and CIS 1020 or comp
ACCT 2310 Intermed Acct I	4	F, Sp	ACCT 1120
ACCT 2410 Intermed Acct II	4	F, Sp	ACCT 2310
ACCT 2510 Acct Info Sys II	3	F, Sp	ACCT 1280
ACCT 2540 Acct in Practice	3	Sp	ACCT 2410 or concurrent
CIS 2410 Adv Sprdshst Ap	3	Sp	CIS 1020 or comp
ECON 2020 Macroeconomic	3	A	none
FIN 2210 Principles of Bus Credit	2	A	ACCT 1110 or ACCT 2010
MGT 2050 Lgl Envir Bus	3	A	BUS 1050*

*See Business advisor.

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ACCOUNTING ELECTIVES

(8 CREDITS)

COURSE	CR	SEM	PREREQUISITES
ACCT 2000 CO-OP	2-4	TBA	2 semesters of accounting program
ACCT 2050 Governmental Acct	3	Sp	ACCT 1110
ACCT 2520 Federal Inc Tax	3	F	ACCT 1120 or ACCT 2010
ACCT 2530 Cost Accounting	3	Sp	ACCT 2020
ACCT 2990 Current Acct Top	1-3	TBA	variable

BUSINESS ELECTIVES

(5 CREDITS)

COURSE	CR	SEM	PREREQUISITES
BUS 1050 Foundations of Bus	3	A	none
MKTG 1010 Cust Service	2	A	none
FIN 1050 Personal Finance	3	A	none
FIN 2040 Financial Mgmt	3	Sp	ACCT 2020
MGT 1600 Mgmt Essentials	3	A	none
MKTG 1030 Intro to Marketing	3	A	none
MKTG 1090 Retail Management	3	F	none

SAMPLE SCHEDULE

FALL SEMESTER			SPRING SEMESTER		
ACCT 1110	3		ACCT 1120	3	
ENGL 1010	3		ACCT 1280	3	
FIN 1380	3		ACCT 2020	3	
MKTG 1960	3		BUS 2200	3	
BUS ELECTIVES	2-3		MGT 2050	3	
DISTRIBUTION	3		CIS 2410	3	
TOTAL	17-18		TOTAL	18	
2ND FALL SEMESTER			2ND SPRING SEMESTER		
ACCT 2310	4		ACCT 2410	4	
ACCT 2510	3		ACCT 2540	3	
ECON 2020	3		ACCT ELECTIVES	6	
FIN 2210	2		DISTRIBUTION	3	
ACCT ELECTIVES	2		TOTAL	16	
BUS ELECTIVES	3				
TOTAL	17				

CERTIFICATE OF COMPLETION/^{CTE} ACCOUNTING

(minimum 33 hours required)

MAJOR COURSE REQUIREMENTS

(30 CREDIT HOURS)

COURSE	CR	SEM	PREREQUISITES
ACCT 1110 Financial Acct I	3	A	none
ACCT 1120 Financial Acct II	3	A	ACCT 1110
ACCT 1280 Acct Info Sys I	3	Sp, F	ACCT 1110 or CIS 2410 or concurrent
ACCT 2020 Managerial Acct	3	A	ACCT 1110 or ACCT 2010 and CIS 1020 or comp
BUS 2200 Bus Communications	3	A	ENGL 1010
CIS 2410 Adv Sprdsh Ap	3	Sp	CIS 1020 or comp
ENGL 1010 Intro to Writing	3	A	pre-test
FIN 1380 Financial Math	3	A	MATH 0990 or CPT
MGT 2050 Lgl Envir Bus	3	A	BUS 1050*
MKTG 1960 Prof in Business	3	A	none

*See Business advisor.

BUSINESS OR ACCOUNTING ELECTIVES

(3 CREDIT HOURS)

SAMPLE SCHEDULE

FALL SEMESTER			SPRING SEMESTER		
ACCT 1110	3		ACCT 1120	3	
ENGL 1010	3		ACCT 1280	3	
FIN 1380	3		ACCT 2020	3	
MKTG 1960	3		BUS 2200	3	
BUS ELECTIVES	3		CIS 2410	3	
TOTAL	15		MGT 2050	3	
			TOTAL	18	