

Accounting Programs

Accounting and Finance (A25800)

Associate in Applied Science Degree
Online Option Available

The Accounting and Finance curriculum is designed to provide students with the knowledge and the skills necessary for employment and growth in the accounting and finance profession. Accountants and finance professionals assemble and analyze, process, and communicate essential information about financial operations.

Course work may include accounting, finance, ethics, business law, computer applications, financial planning, insurance, marketing, real estate, selling, and taxation. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting and finance positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies.

This curriculum complies with the standard approved by the State Board of Community Colleges.

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACA 115	Success and Study Skills	0	2	0	0	1
Or						
ACA 122	College Transfer Success	0	2	0	0	1
ACC 120	Prin of Financial Accounting	3	2	0	0	4
BUS 110	Introduction to Business	3	0	0	0	3
Or						
BUS 137	Principles of Management	3	0	0	0	3
CTS 130	Spreadsheet	2	2	0	0	3
MAT 143	Quantitative Literacy	2	2	0	0	3
Or						
MAT 152	Statistical Methods I	3	2	0	0	4
	Subtotal					(14-15)

Spring Semester						
ACC 121	Prin of Managerial Accounting	3	2	0	0	4
ACC 122	Prin of Financial Acct II	3	0	0	0	3
ACC 150	Accounting Software App	1	3	0	0	2
BUS 225	Business Finance	2	2	0	0	3
ENG 111	Writing and Inquiry	3	0	0	0	3
	Subtotal					(15)

Complete Bookkeeping I Certificate (C25800B)

ACC 120, ACC 121, ACC 122, ACC 150, and CTS 130

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Summer Term						
CIS 110	Introduction to Computers	2	2	0	0	3
ENG 112	Writing/Research in the Discipl	3	0	0	0	3
Or						
ENG 114	Prof. Research and Reporting	3	0	0	0	3
	Humanities Elective**					3
	Subtotal					(9)

Fall Semester

ACC 129	Individual Income Tax	2	2	0	0	3
ACC 220	Intermediate Accounting I	3	2	0	0	4
BUS 115	Business Law I	3	0	0	0	3
ECO 251	Principles of Microeconomics	3	0	0	0	3
Or						
ECO 252	Principles of Macroeconomics	3	0	0	0	3
	Major Course Elective***					3
	Subtotal					(16)

Spring Semester

ACC 140	Payroll Accounting	1	2	0	0	2
ACC 227	Practices in Accounting	3	0	0	0	3
ACC 240	Gov & Not-For-Profit Acct	3	0	0	0	3
WBL 111	Work-Based Learning I	0	0	0	10	1
	Social/Behavioral Science Elective**					3
	Subtotal					(12)

Complete Bookkeeping II Certificate (C25800C)

ACC 129, ACC 140, ACC 220, ACC 227, ACC 240 and CTS 130

Complete Payroll Certificate (C25800D)

ACC 120, ACC 122, ACC 140, ACC 150, BUS 153, and CTS 130

**Humanities Electives and/or Social/Behavioral Science Electives are to be selected from the courses listed on page 52.

***Major Course Electives are to be selected from the following:

BAF 110	Principles of Banking	3	0	0	0	3
BUS 110	Introduction to Business	3	0	0	0	3
BUS 116	Business Law II	3	0	0	0	3
BUS 137	Principles of Management	3	0	0	0	3
BUS 139	Entrepreneurship I	3	0	0	0	3
BUS 153	Human Resource Management	3	0	0	0	3
BUS 230	Small Business Mgmt	3	0	0	0	3
DBA 110	Database Concepts	2	3	0	0	3
MKT 120	Principles of Marketing	3	0	0	0	3
OST 136	Word Processing	2	2	0	0	3

Total Semester Credit Hours in Program.....66-67

Accounting and Finance – Bookkeeping I (C25800B)

Certificate
Online Option Available

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACC 120	Prin of Financial Accounting	3	2	0	0	4
CTS 130	Spreadsheet	2	2	0	0	3
	Subtotal					(7)

Spring Semester

ACC 121	Prin of Managerial Accounting	3	2	0	0	4
ACC 122	Prin of Financial Acct II	3	0	0	0	3
ACC 150	Accounting Software App	1	3	0	0	2
	Subtotal					(9)

Total Semester Credit Hours in Program.....16

Accounting and Finance – Bookkeeping II (C25800C)

Certificate/Online Option Available

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACC 129	Individual Income Taxes	2	2	0	0	3
ACC 220	Intermediate Accounting I	3	2	0	0	4
CTS 130	Spreadsheet	2	2	0	0	3
	Subtotal					(10)
Spring Semester						
ACC 140	Payroll Accounting	1	3	0	0	2
ACC 227	Practices in Accounting	3	0	0	0	3
ACC 240	Gov & Not-For-Profit Acct	3	0	0	0	3
	Subtotal					(8)

Total Semester Credit Hours in Program..... 18

Accounting and Finance – Payroll (C25800D)

Certificate Online Option Available

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACC 120	Prin of Financial Accounting	3	2	0	0	4
CTS 130	Spreadsheet	2	2	0	0	3
	Subtotal					(7)
Spring Semester						
ACC 140	Payroll Accounting	1	2	0	0	2
ACC 150	Accounting Software App	1	3	0	0	2
BUS 153	Human Resource Mgmt	3	0	0	0	3
	Subtotal					(7)
Summer Term						
ACC 122	Prin of Financial Acct II	3	0	0	0	3
	Subtotal					(3)

Total Semester Credit Hours in Program..... 17

Transfer Program Accounting and Finance (A25800FS) Pathway to Fayetteville State University

This program is an articulated program with Fayetteville State University. Fayetteville State University has an online option for their bachelor's degree in accounting making this a nice pathway for students completing their associates degree from BRCC through our online option. Students who plan to attend the accounting program at Fayetteville State University should be enrolled in the Accounting Associates Degree program at Blue Ridge Community College (see page 52). Students must complete each course within the Accounting Degree with a grade of "C" or better for the course to transfer.

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACA 115	Success and Study Skills	0	2	0	0	1
	Or					
ACA 122	College Transfer Success	0	2	0	0	1
ACC 120	Prin of Financial Accounting	3	2	0	0	4
BUS 137	Principles of Management	3	0	0	0	3
CTS 130	Spreadsheet	2	2	0	0	3
MAT 143	Quantitative Literacy	2	2	0	0	3
	Subtotal					(14)
Spring Semester						
ACC 121	Prin of Managerial Accounting	3	2	0	0	4
ACC 122	Prin of Financial Acct II	3	0	0	0	3
ACC 140	Payroll Accounting	1	3	0	0	2
ACC 150	Account Software Applications	1	3	0	0	2
ENG 111	Writing & Inquiry	3	0	0	0	3
	Subtotal					(14)

Complete Bookkeeping I Certificate (C25800B)

ACC 120, ACC 121, ACC 122, ACC 150, and CTS 130

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Summer Term						
CIS 110	Introduction to Computers	2	2	0	0	3
ENG 112	Writing/Research in the Discipl	3	0	0	0	3
	Or					
ENG 114	Prof. Research and Reporting	3	0	0	0	3
	Humanities Elective**					3
	Subtotal					(9)

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Fall Semester						
ACC 129	Individual Income Taxes	2	2	0	0	3
ACC 220	Intermediate Accounting I	3	2	0	0	4
BUS 115	Business Law I	3	0	0	0	3
ECO 251	Principles of Microeconomics	3	0	0	0	3
MKT 120	Principles of Marketing	3	0	0	0	3
	Subtotal					(16)

	Class	Lab	Clinic	Work	Credit	
				Exp.		
Spring Semester						
ACC 227	Practices in Accounting	3	0	0	0	3
ACC 240	Gov & Not-for-Profit Acct	3	0	0	0	3
BUS 225	Business Finance	2	2	0	0	3
ECO 252	Principles of Macroeconomics	3	0	0	0	3
	Subtotal					(12)

Complete Bookkeeping II Certificate (C25800C)

ACC 129, ACC 140, ACC 220, ACC 227, ACC 240 and CTS 130

Complete Payroll Certificate (C25800D)

ACC 120, ACC 122, ACC 140, ACC 150, BUS 153, and CTS 130

**Humanities Elective should be selected from ART 111, DRA 111, ENG 231, ENG 232, ENG 241, MUS 110, and REL 110

Total Semester Credit Hours in Program..... 65

Transfer Program
Accounting and Finance (A25800LM)
 Pathway to Lees McRae College

This program is an articulated program with Lees McRae College. Students who plan to complete the Bachelor of Arts and Applied Science (B.A.A.A) in Business Administration program at Lees McRae College should be enrolled in the Accounting and Finance Associates Degree program at Blue Ridge Community College. Students must complete each course within the Accounting Degree with a grade of "C" or better for the course to transfer.

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

		Class	Lab	Clinic	Work	Credit	
					Exp.		
Fall Semester							
ACA 115	Success and Study Skills	0	2	0	0	1	
	Or						
ACA 122	College Transfer Success	0	2	0	0	1	
ACC 120	Prin of Financial Accounting	3	2	0	0	4	
BUS 110	Introduction to Business	3	0	0	0	3	
CTS 130	Spreadsheet	2	2	0	0	3	
MAT 152	Statistical Methods I	3	2	0	0	4	
	Subtotal					(15)	

Complete Bookkeeping I Certificate (C25800B)
 ACC 120, ACC 121, ACC 122, ACC 150, and CTS 130

Spring Semester							
ACC 121	Prin of Managerial Accounting	3	2	0	0	4	
ACC 122	Prin of Financial Acct II	3	0	0	0	3	
ACC 140	Payroll Accounting	1	3	0	0	2	
ACC 150	Account Software Applications	1	3	0	0	2	
ENG 111	Writing & Inquiry	3	0	0	0	3	
	Subtotal					(14)	

Summer Term							
CIS 110	Introduction to Computers	2	2	0	0	3	
ENG 112	Writing/Research in the Discipl	3	0	0	0	3	
	Or						
ENG 114	Prof. Research and Reporting Humanities Elective**	3	0	0	0	3	
	Subtotal					(9)	

Fall Semester							
ACC 129	Individual Income Taxes	2	2	0	0	3	
ACC 220	Intermediate Accounting I	3	2	0	0	4	
BUS 115	Business Law I	3	0	0	0	3	
BUS 137	Principles of Management	3	0	0	0	3	
ECO 251	Principles of Microeconomics	3	0	0	0	3	
	Subtotal					(16)	

Spring Semester							
ACC 227	Practices in Accounting	3	0	0	0	3	
ACC 240	Gov & Not-For-Profit Acct	3	0	0	0	3	
BUS 225	Business Finance	2	2	0	0	3	
ECO 252	Principles of Macroeconomics	3	0	0	0	3	
	Subtotal					(12)	

Complete Bookkeeping II Certificate (C25800C)
 ACC 129, ACC 140, ACC 220, ACC 227, ACC 240 and CTS 130

Complete Payroll Certificate (C25800D)
 ACC 120, ACC 122, ACC 140, ACC 150, BUS 153, and CTS 130

**Humanities Elective should be selected from ART 111, DRA 111, ENG 231, ENG 232, ENG 241, MUS 110, and REL 110

Total Semester Credit Hours in Program.....66

Transfer Program
Accounting and Finance (A25800WC)
 Pathway to Western Carolina University

This program is an articulated program with Western Carolina University. Students who plan to attend the accounting program at Western Carolina University should be enrolled in the Accounting Associate in Applied Science Degree program at Blue Ridge Community College (see page 52). Students must complete each course within the Accounting Degree with a grade of "C" or better for the course to transfer.

Students may be required to take one or more developmental courses as a result of pre-enrollment placement tests; therefore, the student may need more than the minimum number of semester hours listed for graduation. Developmental courses for this program may include Readiness Level Reading, English, and/or Math and other courses in developmental Reading, English, Math, Biology and Chemistry. For more information on developmental courses, see page 52 or speak to a program advisor.

		Class	Lab	Clinic	Work	Credit	
					Exp.		
Fall Semester							
ACA 115	Success and Study Skills	0	2	0	0	1	
	Or						
ACA 122	College Transfer Success	0	2	0	0	1	
ACC 120	Prin of Financial Accounting	3	2	0	0	4	
BUS 110	Introduction to Business	3	0	0	0	3	
CTS 130	Spreadsheet	2	2	0	0	3	
MAT 152	Statistical Methods I	3	2	0	0	4	
	Subtotal					(15)	

Complete Bookkeeping I Certificate (C25800B)
 ACC-120, ACC-121, ACC-122, ACC-150, and CTS-130

Spring Semester							
ACC 121	Prin of Managerial Accounting	3	2	0	0	4	
ACC 122	Prin of Financial Acct II	3	0	0	0	3	
ACC 140	Payroll Accounting	1	2	0	0	2	
ACC 150	Account Software Applications	1	2	0	0	2	
ENG 111	Writing & Inquiry	3	0	0	0	3	
	Subtotal					(14)	

Summer Term							
CIS 110	Introduction to Computers	2	2	0	0	3	
ENG 112	Writing/Research in the Discipl	3	0	0	0	3	
	Or						
ENG 114	Prof. Research and Reporting Humanities Elective**	3	0	0	0	3	
	Subtotal					(9)	

Fall Semester							
ACC 129	Individual Income Taxes	2	2	0	0	3	
ACC 220	Intermediate Accounting I	3	2	0	0	4	
BUS 115	Business Law I	3	0	0	0	3	
ECO 251	Principles of Microeconomics	3	0	0	0	3	
MKT 120	Principles of Marketing	3	0	0	0	3	
	Subtotal					(16)	

Spring Semester							
ACC 227	Practices in Accounting	3	0	0	0	3	
ACC 240	Gov & Not-For-Profit Acct	3	0	0	0	3	
BUS 225	Business Finance	2	2	0	0	3	
ECO 252	Principles of Macroeconomics	3	0	0	0	3	
	Subtotal					(12)	

Complete Bookkeeping II Certificate (C25800C)
 ACC-129, ACC-140, ACC-220, ACC-227, ACC-240 and CTS-130

Complete Payroll Certificate (C25800D)
 ACC-120, ACC-122, ACC-140, ACC-150, BUS-153, and CTS-130

**Humanities Elective must satisfy WCU's P3, P4, P5, or P6 requirement. These can be found at wcu.edu

Total Semester Credit Hours in Program.....66