

## ACCOUNTING SPECIALIST

### Accounting and Finance (A25800)

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. Accounting 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.

### COURSE REQUIREMENTS

Richmond Community College provides day and evening course sequences for selected programs to enable students to better plan what courses to take to reach their educational goals. However, given the continued increase in the use of technology in instruction and increasing student demand for distance learning courses, the College may offer hybrid, online, web-based and information highway courses in place of traditional courses in any course sequence that is listed. Therefore, students should be aware of this possibility and prepare themselves to successfully function in a hybrid, online, web-based, or information highway course.

				Class	Lab	Work/ Clinical	Credit
<b>A. General Education Courses</b>							
1. Required Courses							
COM	231	Public Speaking		3	0	0	3
		or					
ENG	112	Writing/Research in the Disciplines		3	0	0	3
ECO	252	Principles of Macroeconomics		3	0	0	3
ENG	111	Writing and Inquiry		3	0	0	3
		Humanities/Fine Arts Elective*		3	0	0	3
Math Option (Choose One):**							
MAT	143	Quantitative Literacy		2	2	0	3
MAT	152	Statistical Methods I		3	2	0	4
MAT	171	Precalculus Algebra		3	2	0	4
<b>B. Major Courses</b>							
1. Core Courses							
<i>To receive a degree, diploma or certificate from RCC, a student must have a grade of "C" or better in all core courses for the program of study.</i>							
ACC	120	Principles of Financial Accounting		3	2	0	4
ACC	121	Principles of Managerial Accounting		3	2	0	4
ACC	129	Individual Income Taxes		2	2	0	3
ACC	220	Intermediate Accounting I		3	2	0	4

BUS	115	Business Law I	3	0	0	3
BUS	125	Personal Finance	3	0	0	3
CIS	110	Introduction to Computers	2	2	0	3
CTS	130	Spreadsheets	2	2	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
<b>2. Other Major Courses</b>						
ACC	122	Principles of Financial Accounting II	3	0	0	3
ACC	130	Business Income Taxes	2	2	0	3
ACC	150	Accounting Software Applications	1	3	0	2
ACC	221	Intermediate Accounting II	3	2	0	4
ACC	225	Cost Accounting	3	0	0	3
BUS	137	Principles of Management	3	0	0	3
WBL	111	Work-Based Learning I	0	0	10	1
	and					
WBL	115	Work-Based Learning Seminar	1	0	0	1
	or					
		Business Elective***				3
<b>C. Other Required Courses</b>						
ACA	122	College Transfer Success	0	2	0	1

**Total Credit Hours****66-69**

\*Approved Electives are listed on the page before the Course Descriptions.

\*\*\*Business elective may be selected from the following courses:

ACC	111	Financial Accounting	3	0	0	3
ACC	115	College Accounting	3	2	0	4
ACC	140	Payroll Accounting	1	3	0	2
BUS	110	Introduction to Business	3	0	0	3
BUS	116	Business Law II	3	0	0	3
BUS	121	Business Mathematics	2	2	0	3
BUS	147	Business Insurance	3	0	0	3
BUS	153	Human Resource Management	3	0	0	3
BUS	228	Business Statistics	2	2	0	3
BUS	230	Small Business Management	3	0	0	3
BUS	260	Business Communication	3	0	0	3
BUS	261	Diversity in Management	3	0	0	3
DBA	110	Database Concepts	2	3	0	3
INT	110	International Business	3	0	0	3
MKT	120	Principles of Marketing	3	0	0	3
MKT	221	Consumer Behavior	3	0	0	3
MKT	223	Customer Service	3	0	0	3
MKT	224	International Marketing	3	0	0	3
MKT	228	Service Marketing	3	0	0	3
OST	122	Office Computations	1	2	0	2
OST	286	Professional Development	3	0	0	3
PAD	152	Ethics in Government	3	0	0	3

PAD	251	Public Finance and Budgeting	3	0	0	3
PAD	252	Public Policy and Analysis	3	0	0	3
SPA	111	Elementary Spanish I	3	0	0	3
SPA	120	Spanish for the Workplace	3	0	0	3

Note: Only 3 SHC of SPA are allowed towards the Accounting degree.

**SEMESTER SCHEDULE  
ACCOUNTING SPECIALIST (DAY)**

			<b>Work/</b>			
			<b>Class</b>	<b>Lab</b>	<b>Clinical</b>	<b>Credit</b>
<b>First Year – Fall Semester</b>						
ACA	122	College Transfer Success	0	2	0	1
ACC	120	Principles of Financial Accounting	3	2	0	4
CIS	110	Introduction to Computers	2	2	0	3
ECO	252	Principles of Macroeconomics	3	0	0	3
ENG	111	Writing and Inquiry	3	0	0	3
		Math Option**	2-3	2	0	3-4
			—	—	—	—
			13-14	8	0	17-18
<b>First Year – Spring Semester</b>						
ACC	121	Principles of Managerial Accounting	3	2	0	4
ACC	122	Principles of Financial Accounting II	3	0	0	3
ACC	129	Individual Income Taxes	2	2	0	3
ACC	150	Accounting Software Applications	1	23	0	2
CTS	130	Spreadsheets	2	2	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
			—	—	—	—
			14	9	0	18
<b>First Year – Summer Semester</b>						
COM	231	Public Speaking	3	0	0	3
	or					
ENG	112	Writing/Research in the Disciplines	3	0	0	3
		Humanities/Fine Arts Elective*	3	0	0	3
			—	—	—	—
			6	0	0	6
<b>Second Year – Fall Semester</b>						
ACC	130	Business Income Taxes	2	2	0	3
ACC	220	Intermediate Accounting I	3	2	0	4
BUS	115	Business Law I	3	0	0	3
BUS	125	Personal Finance	3	0	0	3
			—	—	—	—
			11	4	0	13
<b>Second Year – Spring Semester</b>						
ACC	221	Intermediate Accounting II	3	2	0	4

ACC	225	Cost Accounting	3	0	0	3
BUS	137	Principles of Management	3	0	0	3
WBL	111	Work-Based Learning I	0	0	10	1
and						
WBL	115	Work-Based Learning Seminar	1	0	0	1
or						
		Business Elective***	1-3	0-3	0	2-4
			—	—	—	—
			10-12	2-5	0-10	12-14

**Total Credit Hours****66-69**

\*Approved Humanities/Fine Arts Electives are listed on the page before the Course Descriptions.

**SEMESTER SCHEDULE  
ACCOUNTING SPECIALIST (EVENING)**

			Class	Lab	Work/ Clinical	Credit
<b>First Year – Fall Semester</b>						
ACA	122	College Transfer Success	0	2	0	1
ACC	120	Principles of Financial Accounting	3	2	0	4
CIS	110	Introduction to Computers	2	2	0	3
ENG	111	Writing and Inquiry	3	0	0	3
		Math Option**	2-3	2	0	3-4
			—	—	—	—
			10-11	8	0	14-15
<b>First Year – Spring Semester</b>						
ACC	121	Principles of Managerial Accounting	3	2	0	4
ACC	122	Principles of Financial Accounting II	3	0	0	3
BUS	125	Personal Finance	3	0	0	3
CTS	130	Spreadsheets	2	2	0	3
COM	231	Public Speaking	3	0	0	3
or						
ENG	112	Writing/Research in the Disciplines	3	0	0	3
			—	—	—	—
			14	4	0	16
<b>First Year – Summer Semester</b>						
ACC	150	Accounting Software Applications	1	3	0	2
ACC	225	Cost Accounting	3	0	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
		Humanities/Fine Arts Elective*	3	0	0	3
			—	—	—	—
			10	3	0	11
<b>Second Year – Fall Semester</b>						
ACC	129	Individual Income Taxes	2	2	0	3

ACC	220	Intermediate Accounting I	3	2	0	4
BUS	137	Principles of Management	3	0	0	3
ECO	252	Principles of Macroeconomics	3	0	0	3
			11	4	0	13
<b>Second Year – Spring Semester</b>						
ACC	130	Business Income Taxes	2	2	0	3
ACC	221	Intermediate Accounting II	3	2	0	4
BUS	115	Business Law I	3	0	0	3
WBL	111	Work-Based Learning I	0	0	10	1
and						
WBL	115	Work-Based Learning Seminar	1	0	0	1
or						
		Business Elective***	1-3	0-3	0	2-4
			9-12	4-7	0-10	12-14

**Total Credit Hours****66-69**

\*Approved Humanities/Fine Arts Electives are listed on the page before the Course Descriptions.

**ACCOUNTING SPECIALIST (CERTIFICATE) (C25800A)  
COURSE REQUIREMENTS**

			Class	Lab	Work/ Clinical	Credit
ACC	120	Principles of Financial Accounting	3	2	0	4
ACC	121	Principles of Managerial Accounting	3	2	0	4
CIS	110	Introduction to Computers	2	2	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
or						
ECO	252	Principles of Macroeconomics	3	0	0	3
		Math Option**	2-3	2	0	3-4

**Total Credit Hours****17-18**

**ACCOUNTING/BOOKKEEPER (CERTIFICATE) (C25800B)  
COURSE REQUIREMENTS**

			Class	Lab	Work/ Clinical	Credit
ACC	120	Principles of Financial Accounting	3	2	0	4
ACC	122	Principles of Financial Accounting II	3	0	0	3
ACC	150	Accounting Software Applications	1	3	0	2
BUS	121	Business Mathematics	2	2	0	3

CIS	110	Introduction to Computers	2	2	0	3
MAT	143	Quantitative Literacy	2	2	0	3

**Total Credit Hours** **18**

**PAYROLL ACCOUNTANT SPECIALIST (CERTIFICATE) (C25800C)  
COURSE REQUIREMENTS**

			<b>Class</b>	<b>Lab</b>	<b>Work/ Clinical</b>	<b>Credit</b>
ACC	120	Principles of Financial Accounting	3	2	0	4
ACC	140	Payroll Accounting	1	3	0	2
ACC	150	Accounting Software Applications	1	3	0	2
BUS	121	Business Mathematics	2	2	0	3
CIS	110	Introduction to Computers	2	2	0	3
CTS	130	Spreadsheets	2	2	0	3

**Total Credit Hours** **17**

**TAX PREPARER (CERTIFICATE) (C25800D)  
COURSE REQUIREMENTS**

			<b>Class</b>	<b>Lab</b>	<b>Work/ Clinical</b>	<b>Credit</b>
ACC	120	Principles of Financial Accounting	3	2	0	4
ACC	129	Individual Income Taxes	2	2	0	3
ACC	130	Business Income Taxes	2	2	0	3
BUS	125	Personal Finance	2	2	0	3
CIS	110	Introduction to Computers	2	2	0	3

**Total Credit Hours** **16**

## ACCOUNTING SPECIALIST (ONLINE) (A25800) COURSE REQUIREMENTS

*Students must meet eligibility to take college-level coursework through placement tests or other measures. Please see the Student Handbook for further information.*

				Class	Lab	Work/ Clinical	Credit
<b>A. General Education Courses</b>							
1. Required Courses							
COM	231	Public Speaking		3	0	0	3
		or					
ENG	112	Writing/Research in the Disciplines		3	0	0	3
ECO	252	Principles of Macroeconomics		3	0	0	3
ENG	111	Writing and Inquiry		3	0	0	3
		Humanities/Fine Arts Elective*		3	0	0	3
Math Option (Choose One):**							
MAT	143	Quantitative Literacy		2	2	0	3
MAT	152	Statistical Methods I		3	2	0	4
<b>B. Major Courses</b>							
1. Core Courses							
<i>To receive a degree, diploma or certificate from RCC, a student must have a grade of "C" or better in all core courses for the program of study.</i>							
ACC	120	Principles of Financial Accounting		3	2	0	4
ACC	121	Principles of Managerial Accounting		3	2	0	4
BUS	115	Business Law I		3	0	0	3
BUS	125	Personal Finance		3	0	0	3
CIS	110	Introduction to Computers		2	2	0	3
CTS	130	Spreadsheets		2	2	0	3
ECO	251	Principles of Microeconomics		3	0	0	3
2. Other Major Courses							
ACC	122	Principles of Financial Accounting II		3	0	0	3
ACC	129	Individual Income Taxes		2	2	0	3
ACC	130	Business Income Taxes		2	2	0	3
ACC	150	Accounting Software Applications		1	2	0	2
ACC	220	Intermediate Accounting I		3	2	0	4
ACC	221	Intermediate Accounting II		3	2	0	4
ACC	225	Cost Accounting		3	0	0	3
BUS	137	Principles of Management		3	0	0	3
WBL	111	Work-Based Learning I		0	0	10	1
		and					
WBL	115	Work-Based Learning Seminar		1	0	0	1
		or					
		Business Elective***		2-3	0-3	0	3
<b>C. Other Required Courses</b>							
ACA	122	College Transfer Success		0	2	0	1

**Total Credit Hours****66-68**

\*Approved Humanities/Fine Arts Electives offered online: ART 111, ENG 231, ENG 232, MUS 110, PHI 240

\*\*\* Approved Business Electives offered online:

BUS	110	Introduction to Business	3	0	0	3
BUS	121	Business Mathematics	2	2	0	3
BUS	153	Human Resource Management	3	0	0	3
BUS	230	Small Business Management	3	0	0	3
DBA	110	Database Concepts	2	3	0	3
MKT	120	Principles of Marketing	3	0	0	3
PAD	152	Ethics in Government	3	0	0	3
PAD	251	Public Finance and Budgeting	3	0	0	3
PAD	252	Public Policy and Analysis	3	0	0	3
SPA	111	Elementary Spanish I	3	0	0	3

*Note: Only 3 SHC of SPA are allowed towards the Accounting degree.*

**SEMESTER SCHEDULE  
ACCOUNTING SPECIALIST (ONLINE)**

			Class	Lab	Work/ Clinical	Credit
<b>First Year – Fall Semester</b>						
ACA	122	College Transfer Success	0	2	0	1
ACC	120	Principles of Financial Accounting	3	2	0	4
CIS	110	Introduction to Computers	2	2	0	3
ECO	252	Principles of Macroeconomics	3	0	0	3
ENG	111	Writing and Inquiry	3	0	0	3
		Math Option**	2-3	2	0	3-4
			—	—	—	—
			13-14	8	0	17-18
<b>First Year – Spring Semester</b>						
ACC	121	Principles of Managerial Accounting	3	2	0	4
ACC	122	Principles of Financial Accounting II	3	0	0	3
ACC	150	Accounting Software Applications	1	3	0	2
COM	231	Public Speaking	3	0	0	3
		or				
ENG	112	Writing/Research in the Disciplines	3	0	0	3
CTS	130	Spreadsheets	2	2	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
			—	—	—	—
			15	7	0	18
<b>Second Year – Fall Semester</b>						
ACC	129	Individual Income Taxes	2	2	0	3



ACC	220	Intermediate Accounting I	3	2	0	4
BUS	115	Business Law I	3	0	0	3
BUS	125	Personal Finance	2	2	0	3
BUS	137	Principles of Management	3	0	0	3
			13	6	0	16
<b>Second Year – Spring Semester</b>						
ACC	130	Business Income Taxes	2	2	0	3
ACC	221	Intermediate Accounting II	3	2	0	4
ACC	225	Cost Accounting	3	0	0	3
		Humanities/Fine Arts Elective*	3	0	0	3
WBL	111	Work-Based Learning I	0	0	10	1
and						
WBL	115	Work-Based Learning Seminar	1	0	0	1
or						
		Business Elective***	2-3	0-3	0	3
			12-14	4-7	0-10	15-16

**Total Credit Hours****66-68**

Approved Electives offered online:

\*Humanities/Fine Arts Electives are: ART 111, ENG 231, ENG 232, MUS 110, PHI 240

\*\*\*Business Electives are: BUS 110, BUS 121, BUS 153, BUS 230, DBA 110, MKT 120, PAD 152, PAD 251, PAD 252, SPA 111

**ACCOUNTING SPECIALIST (CERTIFICATE) (C25800A) (ONLINE)  
COURSE REQUIREMENTS**

			Work/			
			Class	Lab	Clinical	Credit
ACA	122	College Transfer Success	0	2	0	1
ACC	120	Principles of Financial Accounting	3	2	0	4
ACC	121	Principles of Managerial Accounting	3	2	0	4
CIS	110	Introduction to Computers	2	2	0	3
ECO	251	Principles of Microeconomics	3	0	0	3
or						
ECO	252	Principles of Macroeconomics	3	0	0	3
		Math Option**	2-3	2	0	3-4

**Total Credit Hours****18-19**

*Students enrolled in WBL 111 and WBL 115, who reside outside of Richmond county and Scotland county North Carolina will need to work under an active, licensed CPA or at an instructor approved location.*

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*The courses listed on this program guide are the courses currently offered online through Richmond Community College. Please speak to your advisor if you have taken courses at another college or university.*

*The following courses are part of the North Carolina Articulation Agreement: ACC 120, ACC 121, ART 111, BUS 110, BUS 115, BUS 137, CIS 110, COM 231, ENG 111, ENG 112, ENG 231, ENG 232, MAT 143, MUS 110, PHI 240, and SPA 111. The North Carolina Comprehensive Articulation Agreement is a statewide agreement governing transfer credits from North Carolina community colleges to North Carolina public universities and participating private universities. RichmondCC cannot guarantee the transfer of courses to out-of-state universities.*