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.

| | | | Work/ | | | | |
|------------|----------|--|-------------|--------|-----------|------------|--|
| | | | Class | Lab | Clinical | Credit | |
| A. General | l Educ | cation Courses | | | | | |
| 1. Requi | red Co | urses | | | | | |
| 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 Op | tion (C | 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. Major (| Course | es | | | | | |
| 1. Core C | Course | S | | | | | |
| To rec | eive a | degree, diploma or certificate from RCC, | a student i | must h | ave a gra | ade of "C" | |
| or bett | ter in a | all core courses for the program of study. | | | | | |
| 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 |
| 2. Other | Major | Courses | | | | |
| 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*** | 1-3 | 0-3 | 0 | 2-4 |
| C. Other H | Require | ed Courses | | | | |
| ACA | 122 | College Transfer Success | 0 | 2 | 0 | 1 |
| | | | | | | |

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

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

| Du | 15111055 | cleenve may be selected from the following courses | 5. | | | |
|-------|----------|---|----------|---------|---|---|
| ACC | 115 | College Accounting | 3 | 2 | 0 | 4 |
| ACC | 140 | Payroll Accounting | 1 | 3 | 0 | 2 |
| ACC | 180 | Practices in Bookkeeping | 3 | 0 | 0 | 3 |
| 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 | 217 | Employment Law and Regulations | 3 | 0 | 0 | 3 |
| BUS | 230 | Small Business Management | 3 | 0 | 0 | 3 |
| BUS | 260 | Business Communication | 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 | 223 | Customer Service | 3 | 0 | 0 | 3 |
| 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 |
| Note: | Only th | nree (3) SHC of SPA are allowed towards the Account | unting c | legree. | | |
| | | | | | | |

SEMESTER SCHEDULE ACCOUNTING AND FINANCE SPECIALIST (DAY) Work/

| | | | | Work/ | | | | |
|-----------|-----|---------------------------------------|-------|-------|---------|-------------|--|--|
| | | | Class | Lab | Clinica | al Credit | | |
| | | First Year – Fall Semester | | | | | | |
| 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 | | |
| | | First Year – Spring Semester | r | | | | | |
| 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 2 3 | | |
| ACC | 150 | Accounting Software Applications | 1 | 3 | 0 | 2 | | |
| CTS | 130 | Spreadsheets | 2 | 2 | 0 | 3 | | |
| ECO | 251 | Principles of Microeconomics | 3 | 0 | 0 | 3 | | |
| | | | 14 | 9 | 0 | 18 | | |
| | | First Year – Summer Semeste | er | | | | | |
| COM or | 231 | Public Speaking | 3 | 0 | 0 | 3 | | |
| ENG | 112 | Writing/Research in the Disciplines | 3 | 0 | 0 | 3 | | |
| | | Humanities/Fine Arts Elective* | 3 | 0 | 0 | 3 | | |
| | | | 6 | 0 | 0 | 6 | | |
| | | Second Year – Fall Semester | • | | | | | |
| 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 | | | |
| BUS | 125 | Personal Finance | 3 | 0 | 0 | 3 3 | | |
| | | | 11 | 4 | 0 | 13 | | |
| | | Second Year – Spring Semest | er | | | | | |
| 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 | | - | č | - | | | | |
| WBL or | 115 | Work-Based Learning Seminar | 1 | 0 | 0 | 1 | | |
| 01 | | Business Elective*** | 1-3 | 0-3 | 0 | 2-4 | | |
| | | | | | | | | |

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

SEMESTER SCHEDULE ACCOUNTING AND FINANCE SPECIALIST (EVENING) Work/

| | | Work/ | | | |
|-----|---|--|--|--|---|
| | | Class | Lab | Clinica | al Credit |
| | First Year – Fall Semester | | | | |
| 122 | College Transfer Success | 0 | 2 | 0 | 1 |
| 120 | Principles of Financial Accounting | 3 | 2 | 0 | 4 |
| 110 | Introduction to Computers | 2 | 2 | 0 | 3 |
| 111 | Writing and Inquiry | 3 | 0 | 0 | 3 |
| | Math Option** | 2-3 | 2 | 0 | 3-4 |
| | | 10-11 | 8 | 0 | 14-15 |
| | First Year – Spring Semester | | | | |
| 121 | Principles of Managerial Accounting | | 2 | 0 | 4 |
| | Principles of Financial Accounting II | | 0 | 0 | 3 |
| 125 | Personal Finance | | 0 | 0 | 3 |
| 130 | Spreadsheets | | 2 | 0 | 3 |
| 231 | Public Speaking | 3 | 0 | 0 | 3 |
| 112 | Writing/Research in the Disciplines | 3 | 0 | 0 | 3 |
| | | | | | |
| | | 14 | 4 | 0 | 16 |
| | First Year – Summer Semeste | er | | | |
| 150 | Accounting Software Applications | 1 | 3 | 0 | 2 |
| 225 | Cost Accounting | 3 | 0 | 0 | 3 |
| 251 | Principles of Microeconomics | 3 | 0 | 0 | 3 |
| | Humanities/Fine Arts Elective* | 3 | 0 | 0 | 3 |
| | | 10 | 3 | 0 | 11 |
| | Second Year – Fall Semester | ſ | | | |
| 129 | Individual Income Taxes | 2 | 2 | 0 | 3 |
| 220 | Intermediate Accounting I | 3 | 2 | 0 | 4 |
| 137 | Principles of Management | 3 | 0 | 0 | 3 |
| 252 | Principles of Macroeconomics | 3 | 0 | 0 | 3 |
| | | 11 | 4 | 0 | 13 |
| | Second Year – Spring Semest | er | | | |
| 130 | Business Income Taxes | | 2 | 0 | 3 |
| 221 | Intermediate Accounting II | 3 | 2 | 0 | 4 |
| | 120 110 111 121 122 125 130 231 112 150 225 251 129 220 137 252 130 | 122 College Transfer Success 120 Principles of Financial Accounting 110 Introduction to Computers 111 Writing and Inquiry Math Option** First Year – Spring Semester 121 Principles of Managerial Accounting 122 Principles of Financial Accounting II 125 Personal Finance 130 Spreadsheets 231 Public Speaking 112 Writing/Research in the Disciplines First Year – Summer Semester 150 Accounting Software Applications 225 Cost Accounting 231 Principles of Microeconomics Humanities/Fine Arts Elective* Second Year – Fall Semester 137 Principles of Management 252 Principles of Management 253 Principles of Management 254 Principles of Management 255 Principles of Management 256 Principles of Management 257 Principles of Management 258 Principles of Management 259 Principles of Management 250 Principles of Management 251 Principles of Management 252 Principles of Management 253 Principles of Management 254 Principles of Management 255 Principles of Management 255 Principles of Macroeconomics | First Year – Fall Semester122College Transfer Success0120Principles of Financial Accounting3110Introduction to Computers2111Writing and Inquiry3Math Option**2-310-11First Year – Spring Semester121Principles of Managerial Accounting II33122Principles of Financial Accounting II3123Personal Finance3130Spreadsheets2231Public Speaking3112Writing/Research in the Disciplines3125Cost Accounting3126Principles of Microeconomics3127Principles of Microeconomics3128Principles of Microeconomics3129Individual Income Taxes2200Intermediate Accounting I3137Principles of Management3252Principles of Management3137Principles of Macroeconomics3137Principles of Macroeconomics3137Principles of Macroeconomics3138Second Year – Spring Semester11139Business Income Taxes2130Business Income Taxes2 | First Year – Fall Semester122College Transfer Success02120Principles of Financial Accounting32110Introduction to Computers22111Writing and Inquiry30Math Option**2-32Individual InquiryNote: Terst Year – Spring Semester121Principles of Managerial Accounting32122Principles of Financial Accounting II30123Personal Finance30130Spreadsheets22231Public Speaking30112Writing/Research in the Disciplines30150Accounting Software Applications13255Cost Accounting30251Principles of Microeconomics30252Individual Income Taxes2220Intermediate Accounting I3220Intermediate Accounting I322137Principles of Maragement30225Principles of Management30237Principles of Management30237Principles of Management302437Principles of Maragement30253Principles of Maragement30254Principles of Maragement30255Principles of Maragement30256Prin | ClassLabClinicsFirst Year - Fall Semester122College Transfer Success020120Principles of Financial Accounting320110Introduction to Computers220111Writing and Inquiry300Math Option**2-320 |

| 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 |

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

ACCOUNTING AND FINANCE SPECIALIST (CERTIFICATE) (C25800A) COURSE REQUIREMENTS

| | | | | Work/ | | | | |
|--------------------------|-----|-------------------------------------|-------|--------------------|----|-----|--|--|
| | | | Class | Lab Clinical Credi | | | | |
| 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 | | | | | 18 | | | |

ACCOUNTING/BOOKKEEPER (CERTIFICATE) (C25800B) COURSE REQUIREMENTS

| | | | | Work/ | | | |
|-----------------------|-----|---------------------------------------|-------|---------------------|---|---|--|
| | | | Class | Lab 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 | |
| ACC | 180 | Practices in Bookkeeping | 3 | 0 | 0 | 3 | |
| BUS | 121 | Business Mathematics | 2 | 2 | 0 | 3 | |
| CIS | 110 | Introduction to Computers | 2 | 2 | 0 | 3 | |
| Total Credit Hours 18 | | | | | | | |

PAYROLL ACCOUNTANT SPECIALIST (CERTIFICATE) (C25800C) COURSE REQUIREMENTS

| | | | Work/ | | | | |
|--------------------|-----|------------------------------------|-------|-------------------|----|---|--|
| | | | Class | Lab Clinical Cree | | | |
| 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 | 217 | Employment Law and Regulations | 3 | 0 | 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

| | | | | Work/ | | | | | |
|-----|--------------------|------------------------------------|-------|--------------------|---|---|--|--|--|
| | | | Class | Lab Clinical Credi | | | | | |
| 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 AND FINANCE 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/ Clinica | l Credit |
|----------|----------|--|-------------|---------|------------------|------------|
| | | cation Courses | | | | |
| - | uired Co | | | | | |
| CON | M 231 | Public Speaking | 3 | 0 | 0 | 3 |
| or | | | _ | | | _ |
| ENC | | Writing/Research in the Disciplines | 3 | 0 | 0 | 3 |
| ECC | | Principles of Macroeconomics | 3 | 0 | 0 | 3 |
| ENC | G 111 | Writing and Inquiry | 3 | 0 | 0 | 3 |
| | | Humanities/Fine Arts Elective* | 3 | 0 | 0 | 3 |
| | | Choose One):** | | | | |
| | Г 143 | | 2 | 2 | 0 | 3 |
| MA | Г 152 | Statistical Methods I | 3 | 2 | 0 | 4 |
| B. Majo | | | | | | |
| | e Course | | | | | |
| | | degree, diploma or certificate from RCC, a | a student i | must ha | ave a gr | ade of "C" |
| | | all core courses for the program of study. | | | | |
| ACC | C 120 | Principles of Financial Accounting | 3 | 2 | 0 | 4 |
| ACC | C 121 | Principles of Managerial Accounting | 3 | 2 | 0 | 4 |
| BUS | 5 115 | Business Law I | 3 | 0 | 0 | 3 |
| BUS | 5 125 | Personal Finance | 3 | 0 | 0 | 3 3 |
| CIS | 110 | Introduction to Computers | 2 | 2 | 0 | 3 |
| CTS | 130 | Spreadsheets | 2 | 2 | 0 | 3 |
| ECC |) 251 | Principles of Microeconomics | 3 | 0 | 0 | 3 |
| 2. Othe | er Major | Courses | | | | |
| ACC | | | 3 | 0 | 0 | 3 |
| ACC | C 129 | Individual Income Taxes | 2 | 2 | 0 | 3 |
| ACC | C 130 | Business Income Taxes | 2 | 2 | 0 | 3 |
| ACC | C 150 | Accounting Software Applications | 1 | 2 | 0 | 2 |
| ACC | C 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 | 5 137 | Principles of Management | 3 | 0 | 0 | 3 |
| WB | | Work-Based Learning I | 0 | 0 | 10 | 1 |
| an | | 5 | | | | |
| WB | | Work-Based Learning Seminar | 1 | 0 | 0 | 1 |
| or | | 8 | - | - | - | |
| | | Business Elective*** | 2-3 | 0-3 | 0 | 3 |
| C. Other | Requir | ed Courses | | | Ū. | - |
| ACA | - | | 0 | 2 | 0 | 1 |

Total Credit Hours66-68*Approved Humanities/Fine Arts Electives offered online:ART 111, ENG 231, ENG 232, MUS110, PHI 240

| *** A | pprove | d Business Electives offered online: | | | | |
|--|--------|--------------------------------------|---|---|---|---|
| ACC | 140 | Payroll Accounting | 1 | 3 | 0 | 2 |
| ACC | 180 | Practices in Bookkeeping | 3 | 0 | 0 | 3 |
| 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 | 217 | Employment Law and Regulations | 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 | 3 | 0 | 0 | 3 |
| Note: Only three (3) SHC of SPA are allowed towards the Accounting degree. | | | | | | |

SEMESTER SCHEDULE ACCOUNTING AND FINANCE SPECIALIST (ONLINE)

| | | | Work/ | | | |
|-----|-----|---------------------------------------|-------|-----|---------|----------|
| | | | Class | Lab | Clinica | l Credit |
| | | First Year – Fall Semester | | | | |
| 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 |
| | | First Year – Spring Semeste | r | | | |
| 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 |
|------------|-----|--------------------------------|--------|---------|------|-------|
| | | Second Year – Fall Seme | ster | | | |
| 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 |
| | | Second Year – Spring Sem | lester | | | |
| 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 and | 111 | Work-Based Learning I | 0 | 0 | 10 | 1 |
| 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 |

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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 AND FINANCE SPECIALIST (CERTIFICATE) (C25800A) (ONLINE) COURSE REQUIREMENTS

| | | | Work/ | | | |
|---------------------------|-----|-------------------------------------|-------|-----|---------|----------|
| | | | Class | Lab | Clinica | l 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) (ONLINE) COURSE REQUIREMENTS

| | | | Work/ | | | |
|--------------------|-----|---------------------------------------|-------|---------------------|----|---|
| | | | Class | Lab 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 |
| ACC | 180 | Practices in Bookkeeping | 3 | 0 | 0 | 3 |
| BUS | 121 | Business Mathematics | 2 | 2 | 0 | 3 |
| CIS | 110 | Introduction to Computers | 2 | 2 | 0 | 3 |
| Total Credit Hours | | | | | 18 | |

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

| | | | Work/ | | | |
|--------------------|-----|------------------------------------|-------|---------------------|----|---|
| | | | Class | Lab Clinical Credit | | |
| 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 | 217 | Employment Law and Regulations | 3 | 0 | 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) (ONLINE) COURSE REQUIREMENTS

| | | | Class | Lab Clinical Credi | | |
|--------------------|-----|------------------------------------|-------|--------------------|----|---|
| 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 | |

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.

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.