

# Accounting Technologies

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## Accounting (ACC)

The Accounting degree program provides students with an understanding of accounting skills and knowledge of business fundamentals. Students enhance their skills through cooperative education.

Students are exposed to all facets of the accounting profession, including intermediate accounting, tax accounting, cost accounting, computerized accounting, and auditing. Upon graduation, students will have a variety of employment opportunities in the accounting field. For further advancement, many students elect to continue their education at an area college or university.

The Accounting program offers three certificates: Accounting, Bookkeeping, and Tax Practitioner.

## Accounting Certificate (ACCTC)

The Accounting Certificate program at Cincinnati State is for those who have earned a degree in a different discipline and need accounting courses in order to sit for the CPA exam or who may need accounting courses for job promotion. This program is best suited for students currently employed in the accounting field. The certificate does not include cooperative education.

## Bookkeeping Certificate (BKC)

The Bookkeeping Certificate at Cincinnati State is for individuals seeking employment as a bookkeeper in a small or medium-size organization. The program prepares students to take the national certification exam offered by the American Institute of Professional Bookkeepers. This certificate program does not include cooperative education.

## Tax Practitioner Certificate (TXPC)

The Tax Practitioner Certificate prepares individuals for employment in tax preparation. Students learn to prepare federal, state, and local tax returns as well as forms required for trusts, estates, and nonprofit organizations. Students also gain experience by participating in the Volunteer Income Tax Assistant (VITA) program of the Internal Revenue Service and are prepared to pass the VITA Basic Level certification test. This certificate program does not include cooperative education.

## Accounting (ACCT)

All degree-seeking students must complete a First Year Experience (FYE) course as part of the first 12 credit hours taken at Cincinnati State.

Semester 1		Lec	Lab	Credits
ACC 101	Financial Accounting	2	2	3
ENG 101	English Composition 1	3	0	3
MGT 1XX Management Elective				2
MAT XXX Mathematics Elective				3
LAW 101	Business Law	3	0	3
Semester 2				
ACC 102	Managerial Accounting	2	2	3
ACC 110	Accounting Information Systems	2	0	2
IM XXX Computer Elective				3
ECO 105	Principles of Microeconomics	3	0	3
BUS 190	Professional Practices	2	0	2
ACC 1XX Accounting Software Elective				1
Semester 3				
ACC 201	Intermediate Accounting 1	4	0	4
ACC 210	Cost Accounting	3	0	3
ACC 291	Full-Time Cooperative Education 1: Accounting	1	40	2
Semester 4				
MKT 101	Principles of Marketing	3	0	3

ACC 202	Intermediate Accounting 2	3	0	3
FIN 150	Business Finance	3	0	3
ACC 175	Federal Taxation: Individuals	3	0	3
ENG 1XX English Composition Elective				3
<b>Semester 5</b>				
ACC 292	Full-Time Cooperative Education 2: Accounting	1	40	2
<b>Semester 6</b>				
ACC 180	Federal Taxation: Business	3	0	3
COMM 1XX Communication Elective				3
ACC 270	Auditing	3	0	3
XXX XXX Arts/Humanities Elective				3
ACC XXX Accounting Elective				2
Total Credits:		44	84	68

## Electives

### Management Elective

MGT 100	Introduction to Management			2
MGT 101	Principles of Management			3

### Mathematics Elective

MAT 130	Intermediate Algebra for Statistics			4
MAT 131	Statistics 1			3
MAT 132	Statistics 2			3
MAT 150	Intermediate Algebra			5
MAT 151	College Algebra			4
MAT 215	Business Calculus			6
MAT 251	Calculus 1			5
MAT 252	Calculus 2			5

### Computer Elective

IM 120	Electronic Spreadsheets: Microsoft Excel			3
IM 125	Electronic Spreadsheets for Accountants and Financial Managers			3
IM 200	Information Systems for Managers			3

### Accounting Software Elective

ACC 115	Accounting Software Applications: Sage (Peachtree)			1
ACC 120	Computerized Bookkeeping: QuickBooks			1

### Accounting Elective

ACC 130	Payroll Procedures			2
ACC 135	Financial Statement Analysis			2
ACC 140	Fund Accounting for Non-profit Organizations			2
ACC 230	Professional Ethics for Accountants			2

### English Composition Elective

ENG 102	English Composition 2: Contemporary Issues			3
ENG 103	English Composition 2: Topics in Literature			3
ENG 105	English Composition 2: Business Communication			3

### Communication Elective

COMM 105	Interpersonal Communication			3
COMM 110	Public Speaking			3

### Arts/Humanities Elective

Any Transfer Module course from ART, COMM, LIT, MUS, PHI, REL, THE

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### Accounting Certificate

Semester 1		Lec	Lab	Credits
ACC 101	Financial Accounting	2	2	3
ACC 175	Federal Taxation: Individuals	3	0	3
Semester 2				
ACC 102	Managerial Accounting	2	2	3
ACC 110	Accounting Information Systems	2	0	2
ACC 180	Federal Taxation: Business	3	0	3
ACC 1XX Accounting Software Elective				1
ACC 201	Intermediate Accounting 1	4	0	4
Semester 3				
ACC 202	Intermediate Accounting 2	3	0	3
ACC 210	Cost Accounting	3	0	3
ACC 270	Auditing	3	0	3
ACC XXX Accounting Elective				2
Total Credits:		25	4	30

### Electives

#### Accounting Software Elective

ACC 115	Accounting Software Applications: Sage (Peachtree)			1
ACC 120	Computerized Bookkeeping: QuickBooks			1

#### Accounting Elective

ACC 130	Payroll Procedures			2
ACC 135	Financial Statement Analysis			2
ACC 140	Fund Accounting for Non-profit Organizations			2
ACC 230	Professional Ethics for Accountants			2

## Bookkeeping Certificate (BKC)

The Bookkeeping Certificate at Cincinnati State is for individuals seeking employment as a bookkeeper in a small or medium-size organization. The program prepares students to take the national certification exam offered by the American Institute of Professional Bookkeepers. This certificate program does not include cooperative education.

### Bookkeeping Certificate

#### First Year

Semester 1		Lec	Lab	Credits
ACC 101	Financial Accounting	2	2	3
ACC 180	Federal Taxation: Business	3	0	3
IM 111	Computer Applications 1	2	3	3
Semester 2				
ACC 102	Managerial Accounting	2	2	3
ACC 110	Accounting Information Systems	2	0	2

ACC 120	Computerized Bookkeeping: QuickBooks	0	3	1
ACC 130	Payroll Procedures	2	0	2
IM 1XX Computer Elective				3
<b>Semester 3</b>				
ACC 115	Accounting Software Applications: Sage (Peachtree)	0	3	1
ACC 185	State and Local Taxation	3	0	3
ACC 230	Professional Ethics for Accountants	2	0	2
ACC 240	Bookkeeping Certification Review	4	0	4
Total Credits:		22	13	30

## Electives

### Computer Elective

IM 120	Electronic Spreadsheets: Microsoft Excel			3
IM 125	Electronic Spreadsheets for Accountants and Financial Managers			3

## Tax Practitioner Certificate (TXPC)

The Tax Practitioner Certificate prepares individuals for employment in tax preparation. Students learn to prepare federal, state, and local tax returns as well as forms required for trusts, estates, and nonprofit organizations. Students also gain experience by participating in the Volunteer Income Tax Assistant (VITA) program of the Internal Revenue Service and are prepared to pass the VITA Basic Level certification test. This certificate program does not include cooperative education.

<b>Semester 1</b>		<b>Lec</b>	<b>Lab</b>	<b>Credits</b>
ACC 101	Financial Accounting	2	2	3
ACC 175	Federal Taxation: Individuals	3	0	3
LAW 101	Business Law	3	0	3
IM 111	Computer Applications 1	2	3	3
<b>Semester 2</b>				
ACC 120	Computerized Bookkeeping: QuickBooks	0	3	1
ACC 180	Federal Taxation: Business	3	0	3
ACC 185	State and Local Taxation	3	0	3
ACC 221	Volunteer Income Tax Assistant 1	2	2	3
<b>Semester 3</b>				
ACC 222	Volunteer Income Tax Assistant 2	1	4	3
ACC 230	Professional Ethics for Accountants	2	0	2
ACC 250	Advanced Taxation	3	0	3
Total Credits:		24	14	30

## Courses

### ACC 101 Financial Accounting

#### 3 Credits. 2 Lecture Hours. 2 Lab Hours.

An introduction to financial accounting and financial reporting for business entities. Topics include: the accounting cycle, inventories, cash, receivables, plant assets, current liabilities, stock transactions, long-term liabilities, and cash flows.

Prerequisites: None

**ACC 102 Managerial Accounting****3 Credits. 2 Lecture Hours. 2 Lab Hours.**

An introduction to managerial accounting for business entities. Topics include: job-order and process costing, cost behavior and cost-volume-profit analysis, activity based costing, budgeting, standard costs, performance evaluation, relevant costs and capital budgeting.

Prerequisites: ACC 101

**ACC 110 Accounting Information Systems****2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on documentation, design, and operation of accounting information systems. Topics include: internal control, business processes, flowcharting, developing an accounting information system, and evaluating accounting software.

Prerequisites: ACC 101

**ACC 115 Accounting Software Applications: Sage (Peachtree)****1 Credit. 0 Lecture Hour. 3 Lab Hours.**

A course on processing business transactions using computerized accounting software. Topics include: integrated accounting applications such as general ledger, accounts receivable, accounts payable, payroll, fixed assets and depreciation, and inventory.

Prerequisites: ACC 101

**ACC 120 Computerized Bookkeeping: QuickBooks****1 Credit. 0 Lecture Hour. 3 Lab Hours.**

A course on processing transactions for small businesses using QuickBooks software. Topics include: processing banking, customer, vendor, inventory, and payroll transactions; and generating and customizing financial reports.

Prerequisites: ACC 101

**ACC 130 Payroll Procedures****2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on payroll accounting and procedures. Topics include: payroll regulations, gross pay, withholdings, and payroll tax returns.

Prerequisites: ACC 101

**ACC 135 Financial Statement Analysis****2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on understanding and interpreting corporate annual reports. Topics include: trend analysis, common-size statements, and ratio analysis.

Prerequisites: ACC 101

**ACC 140 Fund Accounting for Non-profit Organizations****2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on principles and practices of accounting for nonprofit organizations. Topics include: transaction analysis, appropriations, encumbrances, budgeting, and financial reporting.

Prerequisites: ACC 101

**ACC 175 Federal Taxation: Individuals****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on federal income taxation as it relates to individual taxpayers. Topics include: elements of the tax formula, tax issues associated with self-employment, and depreciation. Students prepare multiple tax returns and related schedules.

Prerequisites: None

**ACC 180 Federal Taxation: Business****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on federal income taxation as it relates to corporations, partnerships, and S corporations. Topics include: the elements of the tax formula, advanced tax issues, and property transactions. Students prepare multiple tax returns and related schedules.

Prerequisites: None

**ACC 185 State and Local Taxation****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on state and local income taxes, including payroll and unemployment taxes. Topics include: income and personal taxes, real estate taxes, sales and use taxes, and multi-state taxation. Students prepare multiple tax returns and related schedules.

Prerequisites: ACC 101

**ACC 191 Part-Time Cooperative Education 1: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their first part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: BUS 190

**ACC 192 Part-Time Cooperative Education 2: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their second part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 191

**ACC 193 Part-Time Cooperative Education 3: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their third part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 192

**ACC 194 Part-Time Cooperative Education 4: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their fourth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 193

**ACC 195 Part-Time Cooperative Education 5: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their fifth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 194

**ACC 196 Part-Time Cooperative Education 6: Accounting****1 Credit. 1 Lecture Hour. 20 Lab Hours.**

Students seeking an associate's degree participate in their sixth part-time field learning experience related to their degree. Students are expected to register for academic courses during the same semester. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 195

**ACC 198 First Year Special Topics in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A course on selected topics related to accounting that gives students opportunities to study information not currently covered in other courses. Grades issued are A, B, C, D, or F.

Prerequisites: Vary by section

**ACC 199 First Year Independent Project in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A project related to Accounting that is completed by one or more students to meet specific educational goals. Projects must have prior approval and supervision by Accounting faculty. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: Vary by section

**ACC 201 Intermediate Accounting 1****4 Credits. 4 Lecture Hours. 0 Lab Hour.**

A course on theory and techniques of financial accounting. Topics include: preparing required financial statements and disclosures; accounting for cash, accounts and notes receivable, inventory, plant and equipment, and intangible assets; analyzing financial statements; and international standards.

Prerequisites: ACC 101

**ACC 202 Intermediate Accounting 2****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A continuation of ACC 201. Topics include: liabilities, stockholders' equity, investments, revenue recognition, income taxes, pension, leases, changes and disclosures in financial reporting, international standards, and analyzing financial statements.

Prerequisites: ACC 201

**ACC 210 Cost Accounting****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on principles and practices of cost accounting related to manufacturing and services businesses. Topics include: overhead rates, absorption and variable costing, job-order and process costing, standard costing and variance analysis, joint costs, cost allocations, and cost management.

Prerequisites: ACC 102

**ACC 221 Volunteer Income Tax Assistant 1****3 Credits. 2 Lecture Hours. 2 Lab Hours.**

A course on preparing federal and state income tax returns for low income and elderly taxpayers under the Internal Revenue Service's Volunteer Income Tax Assistant (VITA) and Tax Counseling for the Elderly (TCE) programs. Students must pass the Basic Level Certified VITA Volunteer exam to earn credit for this course.

Prerequisites: ACC 175

**ACC 222 Volunteer Income Tax Assistant 2****3 Credits. 1 Lecture Hour. 4 Lab Hours.**

A service learning course on preparing federal income tax returns under the Internal Revenue Service's Volunteer Income Tax Assistant (VITA) program. Topics include: tax interviews, assisting in tax return preparation for students and community members, and preparing for Advanced Level VITA Volunteer certification.

Prerequisites: ACC 221

**ACC 230 Professional Ethics for Accountants****2 Credits. 2 Lecture Hours. 0 Lab Hour.**

A course on the ethical obligations of accountants. Topics include: codes of conduct of various professional accounting organizations, accounting scandals, and ethical decision-making.

Prerequisites: ACC 110 or ACC 185 or ACC 201

**ACC 240 Bookkeeping Certification Review****4 Credits. 4 Lecture Hours. 0 Lab Hour.**

A course that prepares students the American Institute of Professional Bookkeepers' Certified Bookkeeper examination. Topics include: adjusting entries, correcting accounting errors, payroll, depreciation, inventory, and internal controls and fraud prevention.

Prerequisites: ACC 102 and ACC 110 and ACC 130

**ACC 250 Advanced Taxation****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on advanced taxation concerns such as tax research; tax returns required for trusts, estates, and nonprofit organization; and requirements for professional tax preparers.

Prerequisites: ACC 180

**ACC 270 Auditing****3 Credits. 3 Lecture Hours. 0 Lab Hour.**

A course on objectives and procedures of the auditing profession. Topics include: audit reports, auditing standards, professional ethics, evidence, materiality, internal control, planning, and audit testing.

Prerequisites: ACC 201

**ACC 291 Full-Time Cooperative Education 1: Accounting****2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their first full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: BUS 190

**ACC 292 Full-Time Cooperative Education 2: Accounting****2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their second full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 291

**ACC 293 Full-Time Cooperative Education 3: Accounting****2 Credits. 1 Lecture Hour. 40 Lab Hours.**

Students seeking an associate's degree participate in their third full-time field learning experience related to their degree. Students must follow cooperative education policies and procedures to earn credit. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: ACC 292

**ACC 298 Second Year Special Topics in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A course on selected topics related to Accounting, which gives students opportunities to study information not currently covered in other courses. Grades issued are A, B, C, D, or F.

Prerequisites: Vary by section

**ACC 299 Second Year Independent Project in Accounting****1-9 Credits. 0 Lecture Hour. 0 Lab Hour.**

A project related to Accounting that is completed by one or more students to meet specific educational goals. Projects must have prior approval and supervision by Accounting faculty. Grades issued are Satisfactory or Unsatisfactory.

Prerequisites: Vary by section