

Accounting (ACC & ACCTC)

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.

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 to prepare for the CPA exam, or those 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.

For more information, please contact the Business Technologies Division at (513) 569-1620.

To apply for this program at Cincinnati State, visit our Admissions Page (<http://www.cincinnati-state.edu/academics/admission>)

Accounting (ACC)

Semester 1		Lec	Lab	Credits
ACC 101	Financial Accounting (T)	2	2	3
ENG 101	English Composition 1 (G)	3	0	3
LAW 101	Business Law (B)	3	0	3
MGT 101	Principles of Management (B)	3	0	3
FYE 1XX	First Year Experience Elective (B)	1	0	1
IM 10X	Computer Software Elective (B)	0	2	1
Semester 2		Lec	Lab	Credits
ACC 102	Managerial Accounting (T)	2	2	3
ACC 1XX	Accounting Software Elective (T)	1	2	2
BUS 190	Professional Practices (B)	1	0	1
IM 120	Electronic Spreadsheets: Microsoft Excel (B)	2	3	3

MAT XXX	Mathematics Elective (G)	3	0	3
Semester 3		Lec	Lab	Credits
ACC X9X	Cooperative Education Elective 1: Accounting (T)	1	40	2
ENG 10X	English Composition Elective (G)	3	0	3
Semester 4		Lec	Lab	Credits
ACC 135	Financial Statement Analysis (T)	2	0	2
ACC 175	Federal Taxation: Individuals (T)	3	0	3
ACC 201	Intermediate Accounting 1 (T)	4	0	4
ECO 105	Principles of Microeconomics (G)	3	0	3
MKT 101	Principles of Marketing (B)	3	0	3
Semester 5		Lec	Lab	Credits
ACC 210	Cost Accounting (T)	3	0	3
ACC X9X	Cooperative Education Elective 2: Accounting (T)	1	40	2
Semester 6		Lec	Lab	Credits
ACC 202	Intermediate Accounting 2 (T)	3	0	3
ACC 270	Auditing (T)	4	0	4
ACC XXX	Accounting Elective (T)	3	0	3
XXX XXX	Arts/ Humanities or Natural/ Physical Science Elective (G)	3	0	3
Total Credits:		57	91	64

Electives

First Year Experience Elective

FYE 100	College Survival Skills	1
FYE 105	College Success Strategies	2
FYE 110	Community College Experience	3

Computer Software Elective

IM 106	Introductory Electronic Word Processing: Microsoft Word	1
IM 107	Introductory Electronic Presentations: Microsoft PowerPoint	1
IM 109	Introductory Database Management: Microsoft Access	1

Mathematics Elective

MAT 111	Business Mathematics	3
MAT 115	Pre-Statistics	3
MAT 131	Statistics 1	3
MAT 151	College Algebra	4
MAT 215	Business Calculus	6
MAT 251	Calculus 1	5
MAT 252	Calculus 2	5

Accounting Software Elective (2 credit hours required)

ACC 115	Accounting Software Applications: Sage (Peachtree)	2
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or take the following sequence:

ACC 121 & ACC 122	Computerized Bookkeeping: QuickBooks 1 and Computerized Bookkeeping: QuickBooks 2 *	2
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Accounting Elective

ACC 130	Payroll Procedures	3
ACC 140	Fund Accounting for Non-profit Organizations	3
ACC 180	Federal Taxation: Business	3
ACC 185	State and Local Taxation	3
ACC 221	Volunteer Income Tax Assistant 1	3
ACC 222	Volunteer Income Tax Assistant 2	3
ACC 230	Professional Ethics for Accountants	3
ACC 240	Bookkeeping Certification Review	4
ACC 250	Advanced Taxation	3

English Composition Elective

ENG 102	English Composition 2: Contemporary Issues	3
ENG 103	English Composition 2: Writing about Literature	3
ENG 105	English Composition 2: Business Communication	3

Arts/Humanities or Natural/Physical Science Elective (select one course)

Any Transfer Module course from ART, LIT, MUS, PHI, REL, THE, or COMM 130

or any Transfer Module Course from BIO, CHE, EVS, PSC, PHY

Cooperative Education Electives (4 credit hours required)

ACC 191	Part-Time Cooperative Education 1: Accounting	1
ACC 192	Part-Time Cooperative Education 2: Accounting	1
ACC 193	Part-Time Cooperative Education 3: Accounting	1
ACC 194	Part-Time Cooperative Education 4: Accounting	1
ACC 291	Full-Time Cooperative Education 1: Accounting	2
ACC 292	Full-Time Cooperative Education 2: Accounting	2

* These 7-week courses are offered consecutively during the same semester.

The letters G, B, and T (displayed after course titles or elective descriptions) identify types of courses required by the Ohio Department of Higher Education as part of an associate's degree curriculum.

G = General Education course in this curriculum

B = Basic Skills course in this curriculum

T = Technical course in this curriculum

Accounting Certificate (ACCTC)**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 135	Financial Statement Analysis	2	0	2
ACC 201	Intermediate Accounting 1	4	0	4
ACC 1XX	Accounting Software Elective	2	0	2
Semester 3				
ACC 202	Intermediate Accounting 2	3	0	3
ACC 210	Cost Accounting	3	0	3
ACC 270	Auditing	4	0	4
ACC XXX	Accounting Elective	3	0	3
Total Credits:		28	4	30

Electives**Accounting Software Elective (two credit hours required)**

ACC 115	Accounting Software Applications: Sage (Peachtree)	2
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or take the following sequence:

ACC 121 & ACC 122	Computerized Bookkeeping: QuickBooks 1 and Computerized Bookkeeping: QuickBooks 2 *	2
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Accounting Elective

ACC 130	Payroll Procedures	3
ACC 140	Fund Accounting for Non-profit Organizations	3
ACC 180	Federal Taxation: Business	3
ACC 221	Volunteer Income Tax Assistant 1	3
ACC 222	Volunteer Income Tax Assistant 2	3
ACC 230	Professional Ethics for Accountants	3
ACC 240	Bookkeeping Certification Review	4
ACC 250	Advanced Taxation	3

* These 7-week courses are offered consecutively during the same semester.

Faculty**Program Chair**

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