

## **Proposal for Revision of the Accounting Curriculum**

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## **Proposed Changes**

The two-fold purpose of this revision is to 1) eliminate the requirement of either OA 141 or OA 102 in the Accounting Curriculum and 2) bring the curriculum into compliance with the new General Education Plan.

## **Rationale/Description of the Changes**

### **1) Elimination of the requirement of either OA 141 or OA 102**

As CIS 103 – PC Applications is sufficient preparation for the computer skills required in the business workplace and also satisfies the Technology requirement in the General Education Plan, the OA requirement is no longer necessary. This change was approved by the Economics and Accounting Department faculty in January 2008.

### **2) Compliance with General Education Requirements**

- A) The English elective will become the Humanities elective.
- B) The Science/Math elective will become the Science elective.
- C) English 112 will be eliminated as an acceptable alternative to English 102.
- D) One Social Science elective will be eliminated.
- E) Math requirements are being expanded to include MATH 171 as an acceptable option.

## **Effects of the Revision**

The above changes decrease the minimum number of credits needed to graduate by four credits, from 66 to 62.

## NEW CATALOG PAGE

### Accounting

The Accounting curriculum leads to an Associate in Applied Science (A.A.S.) degree. Students receive training in accounting theory and generally accepted accounting techniques, as well as in basic management and related fields. Students are prepared for a variety of careers in both industry and government, including positions such as junior accountant, accounting trainee, accounts receivable or accounts payable technician, or tax examiner.

#### **Student Learning Outcomes:**

Upon completion of the Accounting curriculum, the student will be able to:

1. Understand financial statements prepared according to Generally Accepted Accounting Principles (GAAP), prepare journal entries and complete the accounting cycle using computerized general ledger software
2. Understand and utilize managerial and cost accounting concepts
3. Analyze and interpret financial statements for economic decision-making
4. Effectively communicate with users of financial information orally and in writing

#### **Program Entry Requirements:**

The program is open to interested students, assuming space is available. However, all new students are normally required to take the College's placement tests at their time of entry. Students identified as needing developmental course work must satisfactorily complete the appropriate English and mathematics courses as a part of their degree program.

#### **Program of Study and Graduation Requirements:**

A minimum of 62 credits and a grade point average of 2.0 ("C" average) are required for graduation.

## Accounting

Course Number and Name	Prerequisites and Corequisites	Credits	Gen Ed Req.
<b>FIRST SEMESTER</b>			
ACCT 101 – Financial Accounting		4	
ECON 181 – Principles of Economics (MACRO)		3	
ENGL 101 – English Composition I		3	Composition
MATH 151 or MATH 161 or MATH 162 or MATH 171	MATH 118 with a C or better or MATH 161 placement for MATH 151 and MATH 161; MATH 162 placement for MATH 162; MATH 171 placement for MATH 171	3	Math
MNGT 121 – Introduction to Business	ENGL 101	3	
<b>SECOND SEMESTER</b>			
ACCT 102 – Managerial Accounting	ACCT 101	3	
ENGL 102 - English Composition II	ENGL 101	3	Composition & Info Lit.
ECON 182 – Principles of Economics (MICRO)	ECON 181	3	
ACCT 103 – Microcomputers in Accounting	ACCT 101	3	
MNGT 141 – Business Management Principles	MNGT 121	3	
<b>THIRD SEMESTER</b>			
ACCT 201 Intermediate Accounting I	ACCT 102	3	
Humanities Elective		3	Humanities
ECON 112 – Statistics I	MATH 118 or higher than Math 118 on placement test	4	
Social Science Elective		3	Soc Science
CIS 103 - PC Applications		3	Tech. Comp.
<b>FOURTH SEMESTER</b>			
ACCT 202 –Intermediate Accounting II	ACCT 201	3	
Accounting Elective (choose one of the following) ACCT 203, 208, 215 or ACCT 206 or ACCT 250	ACCT 102(prereq. for ACCT 203 & 215) ACCT 201 (prereq. for Acct 206) ACCT 202 (prereq. for Acct 250)	3	
ECON 114 – Statistics II	ECON 112	3	
Science Elective		3/4	Science
MNGT 262 – Business Law		3	
<b>MINIMUM CREDITS NEEDED TO GRADUATE</b>		<b>62*</b>	

### GENERAL EDUCATION REQUIREMENTS

All General Education requirements are met through required courses (as indicated above) except for the **Writing Intensive** requirement, the **Interpretive Studies** requirement, and the **American/Global Diversity** requirement. Therefore, in order to graduate, students in this program must choose one course that is designated Writing Intensive, one course that is designated Interpretive, and one course that is designated American/Global Diversity. The same course may be used to fulfill several requirements. A list of courses that fulfill these requirements and a more detailed explanation of the College's general education requirements appears elsewhere in this catalog and on [www.ccp.edu](http://www.ccp.edu).

#### For More Information Contact:

The Division of Business and Technology, Room C1-9, 1700 Spring Garden Street, Philadelphia, PA 19130, Telephone (215) 496-6164; or the College Information Center (215) 751-8010.

\*Students who enter the College at the Math 161 level or higher can complete this program in 62 credits. Students who enter the College at a lower level on the Math placement exam will need to take Math 118—Intermediate Algebra and thus will need 65 credits to graduate.