

CERTIFICATE AND AAS DEGREE PLANNING SHEETS

ACCOUNTING

Program Overview

The Accounting Program lays a foundation for responsible positions in business and industry--specifically for employment with accounting and bookkeeping firms, business organizations, and governmental agencies.

Accountants compile and analyze business records and prepare financial reports, such as profit and loss statements, balance sheets, cost studies, and tax reports. As accounting procedures in business and industry become more and more complicated, the future of an accountant in a growing business or industry is very promising. Such a person has a background for initial employment in an accounting position with advancement to a junior accountant level. For an accountant with further education, there are unlimited opportunities at the financial and managerial levels.

The primary purpose of an Associate in Applied Science degree is to prepare students for employment. The AAS degree is not designed specifically for transfer; however, there are opportunities to apply some coursework or the whole degree to a Bachelor degree program. For more information, see an academic advisor and the department chair of Business.

Requirements for the Associate in Applied Science (AAS) in Accounting

Curriculum: OCC 100	Credit Hours		
General Education Core			
Communications 2 courses ENG 105 and SPE 151 recommended	6	(3) ENG 105 Technical Communications (3) ENG 151 Composition I	(3) ENG 152 Composition II (3) SPE 151 Intro to Speech
Humanities & Fine Arts 1 course PHI 251 recommended	3	Humanities <i>Select from the following prefixes or course numbers:</i> ENG (does not include: 105, 151, 152, 088-099) FRE GER HUM (3) JRN 152 Intro to Mass Communication (3) JRN 155 Newswriting (3) JRN 165 Intro to Broadcasting (3) JRN 170 Feature Writing PHI (4) SPA 151 Elementary Spanish I (4) SPA 152 Elementary Spanish II (4) SPA 251 Intermediate Spanish I (4) SPA 252 Intermediate Spanish II (3) SPE 155 Interpersonal Communication (3) SPE 161 Small Group Communication (3) SPE 265 Fundamentals of Oral Interpretation	Fine Arts <i>Select from the following prefixes or course numbers:</i> ART (does not include: 166, 290, 299) (3) DGM 167 Computer Graphics I (3) DGM 168 Computer Art I (3) HUM 150 Humanities Through the Arts (3) JRN 180 Intro to Film MUS (does not include: 100, 104, 160, 161, 162, 201-218) THE

Mathematics, Physical, or Life Sciences 1 course	3	Mathematics <i>Select from the following prefixes or course numbers:</i> MAT (minimum 100-level or above)	Sciences <i>Select from the following prefixes or course numbers:</i> BIO CHM EAS (3) GEG 101 Physical Geography (3) GEG 220 The Global Environment GEL (4) HRT 103 Intro to Plant Science (4) HRT 105 Intro to Soil Science PHY
Social and Behavioral Sciences 1 course ECO 251 recommended	3	<i>Select from the following prefixes or course numbers:</i> ANT ECO (3) GEG 202 Geography of the Developed World (3) GEG 203 Geography of the Developing World (3) GEG 204 Economic Geography HIS PLT PSY SOC	
Business Core	14	(3) ACC 151 Financial Accounting (3) BUS 145 Business Applications of Mathematics (3) BUS 150 Intro to Business	(3) BUS 240 Commercial Law (2) CIS 110 Computer Literacy
Business Electives Choose 2-3 credit hours	2-3	Choose courses from catalog with prefix ACC, AOM, BUS, CIS, DGM, IBS, IMT, MGT, or MKT	
Accounting Core	30	(3) ACC 110 Basic Accounting Procedures (3) ACC 152 Management Accounting (3) ACC 220 Computer Applications for Accounting (3) ACC 236 Cost Accounting (3) ACC 237 Income Tax Accounting	(3) ACC 238 IncomeTax-Advanced (3) ACC 245 Principles of Finance (3) ACC 250 Intermediate Accounting I (3) ACC 251 Intermediate Accounting II (3) MGT 150 Principles of Management
Total Degree Credits	61-62		

Other AAS Graduation Requirements:

- 2.0 minimum cumulative G.P.A. at MCC upon completion of program
- 15 semester hours of program specific coursework taken at MCC
- Completion of the Application for Graduation process (and fee)
- Completion of end-of-program assessment as designated by this department

Requirements for the Accounting Certificate

Curriculum: OCC 101	Credit Hours		
Program Core	35	(3) ACC 110 Basic Accounting Procedures (3) ACC 151 Financial Accounting (3) ACC 152 Management Accounting (3) ACC 220 Computer Applications for Accounting (3) ACC 236 Cost Accounting	(3) ACC 237 Income Tax Accounting (3) ACC 238 Income Tax-Advanced (3) ACC 245 Principles of Finance (3) ACC 250 Intermediate Accounting I (3) ACC 251 Intermediate Accounting II (2) CIS 110 Computer Literacy (3) ENG 105 Technical Communications
Total Certificate Credits	35		

Requirements for the Tax Practitioner Certificate

Curriculum: OCC 102	Credit Hours		
Program Core	12	(3) ACC 237 Income Tax Accounting (3) ACC 238 Income Tax-Advanced (3) ACC 239 IRS Practice and Procedure (3) ACC 240 Enrolled Agent Review Course	
Total Certificate Credits	12		

Additional Information:

To sit for the CPA examination in Illinois, you must be a high school graduate, 18 years old, of good moral character and meet residence requirements (or their equivalent).

You will need to have taken 150 credits from an institution acceptable to the University of Illinois, and 27 must be in accounting and business law. Up to six hours of business law may be included to satisfy the 27-hour requirement. The remaining hours are to be selected from accounting courses of your choice.

At MCC, it is recommended that these include ACC 151, 152, 220, 236, 237, 238, 245, 250, and 251, BUS 240, 241, CIS 110, and MAT 220. Contact the Committee on Accountancy, University of Illinois at (271) 531-0950 for additional information.

CMA Certificate

The CMA (Certified Management Accountant) is a national program with no state affiliates. You must have a senior standing at an accredited college or university, or must hold a baccalaureate degree in any field, or have passed the U.S. CPA examination. Anyone who has passed the U.S. CPA examination is given credit for part 2 of the CMA examination. Recommended courses at MCC include ACC 151, 152, 220, 236, 237, 238, 245, 250, and 251, BUS 150, 240, and 241, CIS 110, ECO 251, 252, and MAT 220. Additional information can be obtained by phoning ICMA at (800) 638-4427.

Other Certificate Graduation Requirements:

- 2.0 minimum cumulative G.P.A. at MCC upon completion of program
- For certificates of less than 12 credit hours, **all** required credits must be completed through MCC coursework. For all other certificates, one-half of the minimum credit hours required must be completed through MCC coursework
- Completion of the Application for Graduation process (and fee)
- Completion of end-of-program assessment, as designated by this department, for OCC 101, Accounting Certificate

For more information, contact:

Department Chair of Business, (815) 479-7521