

## ACCOUNTING

### Program Overview

The Accounting Program lays a foundation for positions in business and industry—specifically with accounting and bookkeeping firms, corporations 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 increasingly complicated, prospects in the field look promising. With an associate's degree in accounting, students have the background needed to obtain a job in

accounting with the possibility of advancing to the junior accountant level. For an accountant with further education, there are opportunities at the financial and managerial levels.

For more information, visit: [www.mchenry.edu/accounting](http://www.mchenry.edu/accounting)

**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's degree program. For more information, see an academic advisor and the department chair.**

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

Curriculum: OCC 100	Credit Hours		
General Education Core			
<b>Communications</b> 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
<b>Humanities &amp; Fine Arts, Social &amp; Behavioral Sciences</b> Select 1 course from Humanities & Fine Arts <b>and</b> 1 course from Social & Behavioral Sciences ECO 251 and PHI 251 recommended	6	<b>Humanities &amp; Fine Arts</b> <i>Select 1 course from the following prefixes or course numbers:</i> ART (does not include: 166, 190, 290, 299) (3) AET 141 Interior Design I (3) AET 142 History of Interiors (3) AET 241 Interior Design II (3) DGM 168 Computer Art I ENG (does not include: 088-099, 105, 151, 152) FRE GER (3) GRA 167 Graphic Design I (3) JRN 152 Intro to Mass Communication (3) JRN 155 Newswriting (3) JRN 165 Intro to Broadcasting (3) JRN 170 Feature Writing (3) JRN 180 Intro to Film MUS (does not include: 100, 104, 111, 160, 161, 162, 201-218) PHI	<b>Humanities &amp; Fine Arts cont'd.</b> (4) SPA 151 Elementary Spanish I (4) SPA 252 Intermediate Spanish II (4) SPA 152 Elementary Spanish II (4) SPA 251 Intermediate Spanish I (3) SPE 155 Interpersonal Communication (3) SPE 161 Small Group Communication (3) SPE 251 Intercultural Communication (3) SPE 265 Fundamentals of Oral Interpretation THE  <b>Social &amp; Behavioral Sciences</b> <i>Select 1 course from the following prefixes or course numbers:</i> ANT ECO (3) GEG 202 Geog. of the Developed World (3) GEG 203 Geog. of the Developing World (3) GEG 204 Economic Geography HIS PLT PSY SOC
<b>Mathematics, Physical or Life Sciences, Technology</b> Select 1 course from Mathematics, Physical or Life Sciences, <b>or</b> Technology	3	<b>Mathematics</b> MAT (100 level or above)  <b>Physical or Life Sciences</b> <i>Select from the following prefixes or course numbers:</i> BIO CHM EAS (4) GEG 107 Physical Geography (3) GEG 123 Energy Resources (3) GEG 220 The Global Environment	<b>Physical or Life Sciences cont'd.</b> GEL (3) HFE 250 Nutrition for Wellness (4) HRT 103 Intro to Plant Science (4) HRT 105 Intro to Soil Science PHY  <b>Technology</b> (3) GRA 100 Adobe Design Suite (3) PRG 105 Programming Logic (3) WEB 105 Web Fundamentals

<b>Business Core</b>	15	(3) ACC 151 Financial Accounting (3) BUS 145 Business Applications of Math. (3) BUS 150 Intro to Business (3) BUS 240 Commercial Law	(3) CDM 110 Computer Literacy for Windows
<b>Business Electives</b>	2-3	Select from the following prefixes or course numbers: ACC, AOM, BUS, CDM, CIS, GRA 100, IBS, IMT, MGT, MKT, NET 180, or WEB 105. <b>NOTE:</b> Effective Fall 2012, courses with the IBS prefix were changed to the BUS prefix. Courses taken prior to Fall 2012 with the IBS prefix will continue to satisfy this requirement.	
<b>Accounting Core</b>	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 Income Tax—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
<b>Total Degree Credits</b>	62-63		

**Other AAS Graduation Requirements:**

- 2.0 minimum cumulative GPA at MCC upon completion of program
- 15 semester hours of program-specific coursework taken at MCC
- Completion of NOCTI exam.
- Completion of end-of-program assessment as directed by this department.
- Completion of graduation application

**Requirements for the Accounting Certificate**

<b>Curriculum: OCC 101</b>	<b>Credit Hours</b>		
<b>Program Core</b>	36	(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 (3) CDM 110 Computer Literacy for Windows (3) ENG 105 Technical Communications
<b>Total Certificate Credits</b>	36		

For more information, visit: [www.mchenry.edu/accountingcertificate](http://www.mchenry.edu/accountingcertificate)

**Requirements for the Bookkeeping Certificate**

<b>Curriculum: OCC 103</b>	<b>Credit Hours</b>		
<b>Program Core</b>	12	(3) ACC 110 Basic Accounting Procedures (3) ACC 151 Financial Accounting (3) ACC 220 Computer Applications for Accounting (3) CDM 110 Computer Literacy for Windows	
<b>Total Certificate Credits</b>	12		

For more information, visit: [www.mchenry.edu/bookkeeping](http://www.mchenry.edu/bookkeeping)

## Requirements for the Tax Practitioner Certificate

Curriculum: OCC 102	Credit Hours	
Program Core	10	(3) ACC 237 Income Tax Accounting (3) ACC 238 Income Tax—Advanced (3) ACC 239 IRS Practice and Procedure (1) ACC 240 Enrolled Agent (EA) Review or (1) ACC 241 Tax Internship
Total Certificate Credits	10	

For more information, visit: [www.mchenry.edu/taxpractitioner](http://www.mchenry.edu/taxpractitioner)

### Other Certificate Graduation Requirements:

- 2.0 minimum cumulative GPA 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 graduation application
- Completion of end-of-program assessment as directed by this department.

### Additional Information

#### CPA Professional Certification

To be eligible to sit for the CPA (Certified Public Accountant) examination in Illinois, a candidate must be a high school graduate, 18 years of age, of good moral character and meet residence requirements (or equivalent as determined by the University of Illinois).

Students must have 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 the student's choice.

At MCC, it is recommended that these include ACC 151, 152, 220, 236, 237, 238, 245, 250 and 251; BUS 240 and 241; CDM 110; and MAT 220. Contact the Committee on Accountancy, University of Illinois, at (217) 531-0950 for additional information.

#### CMA Professional Certification

The CMA (Certified Management Accountant) Certificate is a national program with no state affiliates. Students must have a senior standing at an accredited college or university, must hold a baccalaureate degree in any field, or must have passed the U.S. CPA examination. Recommended courses at MCC include ACC 151, 152, 236, 237, 238, 245, 250 and 251; BUS 150, 240 and 241; CDM 110; ECO 251 and 252; and MAT 220. Contact the Illinois Board of Examiners, at (815) 753-8900 or visit [www.ilboe.org](http://www.ilboe.org).

**For more information, contact the department chair: (815) 455-8732.**