*Business Division*

**ACCOUNTING**

As society becomes more complex, trained personnel are needed to interpret and manage the fiscal aspects of business and industry. The curriculum is designed either as a transfer or career program. Career-oriented students are prepared for beginning positions in public and private accounting. Typical positions for which graduates are qualified include: junior account clerk, assistant\*auditor, cost accounting clerk, and assistant office manager.

Students who plan to transfer to a four-year business program are urged to see a counselor or the division director for guidance regarding the transferability of courses to the four-year program. Courses listed under Naugatuck Valley's business programs may not automatically transfer to a four-year college.

Students also have the opportunity to join the Accounting/Finance Club.

*General Education Core course listings and definitions appear on pages 53-54. Placement testing will determine the sequencing of courses. Additional courses may be required.*

|  |  |  |
| --- | --- | --- |
| **Competency or Program Requirement** | **Course Number and Title** | Required Credits |
| Aesthetic Dimensions/Written  Communications | Choose any Aesthetic Dimensions/  Written Communications listed | 3 |
| Continuing Learning and Information  Literacy/Ethics | CSC\*H101 Introduction to Computers | 3 |
| Critical Analysis and Logical Thinking/  Written Communication | ENG\*H101 Composition | 3 |
| Historical Knowledge | BBG\*H231 Business Law I | 3 |
| Oral Communication | Choose any Oral Communication course listed | 3 |
| Quantitative Reasoning | MAT\*H167 Principles of Statistics | 3 |
| Scientific Knowledge◊ | Choose any Scientific Knowledge listed | 3-4 |
| Scientific Reasoning◊ | Choose any Scientific Reasoning listed | 3-4 |
| Social Phenomena | ECN\*H101 Principles of Macroeconomics | 3 |
| Written Communication | Choose any Written Communication listed except ENG\*H101 | 3 |
| Program Requirements | ACC\*H113 Principles of Financial Accounting | 3 |
| ACC\*H117 Principles of Managerial Accounting | 3 |
| BBG\*H210 Business Communications | 3 |
| BBG\*H232 Business Law II | 3 |
| ACC\*H271 Intermediate Accounting I | 3 |
| ACC\*H272 Intermediate Accounting II | 3 |
| ECN\*H102 Microeconomics | 3 |
| Directed Elective in Accounting, Business, or Computers[[1]](#footnote-1) | 9 |

***Program Outcomes***

*Upon successful completion of all program requirements, graduates will be able to:*

1. Demonstrate the use of the concepts and techniques of generally accepted accounting principles in the recording and reporting of financial information.
2. Describe accounting system procedures and techniques.
3. Analyze and use financial reports for decision- making.
4. Explain the use of financial information in controlling and evaluating performance.
5. Use the vocabulary of financial and managerial accounting and economics for communicating.
6. Explain how budgeting, activity-based costing and strategic cost management foster the effective use of resources and help an organization accomplish its goals.
7. Use computerized spreadsheets and accounting software.

***Associate***

***Degree***

***Programs***

1. Apply basic knowledge from history, social sciences, behavioral sciences, arts, literature and science to create solutions to problems that they have not encountered before.
2. Demonstrate reasoning and analytic skills.
3. Work with others, including culturally and intellectually diverse peoples.
4. Demonstrate the ability to acquire, organize and present information effectively, regardless of medium – written, spoken or electronic.
5. Show how organizational dynamics, socio-political and economic environments shape the creation of solutions.
6. Display the traits and attitudes that promote ongoing success and a strong work ethic.

**Total Credits: 61-62**

*Any given course may only be used to satisfy one of the competency areas even if it is listed under more than one.*

1. Selection of Finance courses should be made in consultation with Accounting faculty advisor.

   ◊ At least one Scientific Knowledge and Understanding OR Scientific Reasoning course must have a lab component. [↑](#footnote-ref-1)