

**ACCOUNTING MAJOR
Leading to the
Associate of Science Degree**

Accountants speak and interpret the language of business. MacCormac's accounting curriculum is designed to reflect the vast changes in the role accountants play in the world. The program is integrative. The goal is to prepare students to be professional accountants while improving communications, interpersonal, computer and critical thinking skills. Accountants are not only auditors, but also advisors and planners. MacCormac's curriculum includes not only analytical data, but also case studies as well, for a very practical, integrated approach. MacCormac combines the tools of accounting with business sense.

Accounting Learning Outcomes

Accounting Graduates should be able to:

- Speak and understand accounting terminology
- Complete the accounting cycle for the services industry and merchandising industry
- Analyze and interpret business transactions
- Prepare cost statements to assist management in the business decision making process
- Understand job costing, process costing, and complete the process cost report
- Understand tax laws and complete business and individual tax returns

		Cr. Hrs.
ACCT1050	Financial Accounting Principles I	3
ACCT1051	Financial Accounting Principles II	3
ACCT2010	Intermediate Accounting I	3
ACCT2020	Intermediate Accounting II	3
ACCT1060	Managerial Accounting	3
ACCT2050	Income Taxation	3
BUS1200	Introduction to Business	3
CIS1150	Introduction to Business Computing	3
CIS 1170	Advanced Business Computing II	3
ECON2210	Macroeconomics	3
ECON2220	Microeconomics	3
LAW1600	Business Law	3
MATH1500	Statistics	3
ENG1010	College Composition I	3
ENG1020	College Composition II	3
SPE2110	Speech Communication	3
PHIL2050	Introduction to Ethics	3
HIST1020	Western Civilization II	3
SOC2010	Introduction to Sociology	
	OR	
PSY1010	Introduction to Psychology	3
BIO1010	Man and the Environment	
	OR	
EAR1010	Introduction to Earth Science	4
Total Credits for Accounting Degree		61