

## Accounting

### Credentials

|  |           |
|--|-----------|
| Accounting for Small Business Skills Certificate | 17 cr.    |
| Accounting Certificate                           | 33 cr.    |
| Accounting AAS Degree                            | 62-65 cr. |

### Major Description

Virtually every business and organization needs someone to manage their financials. Schoolcraft's accounting program will prepare you for a career as a bookkeeper or accountant with courses that cover the principles of accounting, income tax preparation, payroll and current accounting software. The accounting program offers three options for specialization:

- Accounting associate in applied science degree: Earning this associate degree is a first step towards a career in accounting and also prepares the student to transfer to a four-year college or university to earn a bachelor's degree.
  - Accounting certificate: This certificate program takes approximately three semesters to complete and prepares students for a position as an entry-level bookkeeper.
  - Accounting for small business skills certificate: This program is a good option for anyone interested in working at a small business as an entry level bookkeeper or to enhance their potential for small-business management.
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## Accounting for Small Business Skills Certificate

Schoolcraft program code # CRT.00365

The accounting program is designed to familiarize students with the work and challenges facing accountants. This certificate program is designed for those: who seek entry-level bookkeeping positions in specialized areas; who seek a credential in order to receive pay raises, promotions, or benefits from employees; or who currently own or are starting a small business.

Students who satisfactorily complete the program requirements qualify for a certificate of program completion. All program required courses must have been completed with a grade of 2.0 or better.

Not all courses are offered each semester. Students should work with an academic advisor to develop a schedule that will work for them. Students planning to transfer should check the transfer institution's requirements/guides or discuss their options with an academic advisor. Number of credits may vary depending on the course selection.

### SAMPLE SCHEDULE OF COURSES

#### First Year - Fall Semester

| Course # | Course Title               | Credits |
|----------|----------------------------|---------|
| ACCT 201 | Principles of Accounting 1 | 4       |
| CIS 120  | Software Applications      | 3       |
|          | <b>Total Credits: 7</b>    |         |

#### First Year - Winter Semester

| Course # | Course Title                             | Credits |
|----------|--|---------|
| ACCT 263 | Computerized Accounting Using QuickBooks | 3       |
| Elective | Select four tax credit hours from list   | 4       |
| ACCT 238 | Federal Tax Accounting                   |         |
| OR       |  |         |
| ACCT 138 | Income Tax Preparation                   |         |
| AND      |  |         |
| ACCT 139 | Michigan Taxes                           |         |
|          | <b>Total Credits: 7</b>                  |         |

#### Second Year - Fall Semester

| Course # | Course Title                                | Credits |
|----------|---|---------|
| Elective | Select one:                                 | 3       |
| CIS 180  | Spreadsheet Applications - Current Software |         |
| ACCT 262 | Payroll Accounting                          |         |
|          | <b>Total Credits: 3</b>                     |         |

### PROGRAM TOTAL 17 CREDITS

## Accounting Certificate

Schoolcraft program code #1YC.00001

The accounting program is designed to familiarize students with the work and challenges facing accountants. This certificate program prepares the student for a job as an entry-level bookkeeper within an accounting department or firm. Students who successfully complete all program courses qualify for a certificate of program completion.

Not all courses are offered each semester. Students should work with an academic advisor to develop a schedule that will work for them. Students planning to transfer should check the transfer institution's requirements/guides or discuss their options with an academic advisor. Number of credits may vary depending on the course selection.

### SAMPLE SCHEDULE OF COURSES

#### First Year - Fall Semester

| Course # | Course Title               | Credits |
|----------|----------------------------|---------|
| ACCT 201 | Principles of Accounting 1 | 4       |
| CIS 120  | Software Applications      | 3       |
| ENG 101  | English Composition 1      | 3       |
| MATH 101 | Business Mathematics       | 3       |
|          | <b>Total Credits: 13</b>   |         |

#### First Year - Winter Semester

| Course # | Course Title                             | Credits |
|----------|--|---------|
| ACCT 202 | Principles of Accounting 2               | 4       |
| Elective | Select four tax credit hours from list   | 4       |
| ACCT 238 | Federal Tax Accounting                   |         |
| OR       |  |         |
| ACCT 138 | Income Tax Preparation                   |         |
| AND      |  |         |
| ACCT 139 | Michigan Taxes                           |         |
| BUS 207  | Business Law 1                           | 3       |
| ACCT 263 | Computerized Accounting Using QuickBooks | 3       |
|          | <b>Total Credits: 14</b>                 |         |

#### Second Year - Fall Semester

| Course # | Course Title            | Credits |
|----------|-------------------------|---------|
| COMA 103 | Fundamentals of Speech  | 3       |
| ACCT 262 | Payroll Accounting      | 3       |
|          | <b>Total Credits: 6</b> |         |

### PROGRAM TOTAL 33 CREDITS

## Accounting AAS Degree

Schoolcraft program code # AAS.00005

The accounting program is designed to familiarize students with the work and challenges facing accountants. The program provides training for those planning to seek a career in accounting. Students who satisfactorily complete all college and program requirements qualify for an associate in applied science degree.

Not all courses are offered each semester. Students should work with an academic advisor to develop a schedule that will work for them. Students planning to transfer should check the transfer institution's requirements/guides or discuss their options with an academic advisor. Number of credits may vary depending on the course selection.

### SAMPLE SCHEDULE OF COURSES

#### First Year - Fall Semester

| Course #    | Course Title                              | Credits |
|-------------|---|---------|
| ACCT 201    | Principles of Accounting 1                | 4       |
| CIS 120     | Software Applications                     | 3       |
| ENG 101     | English Composition 1                     | 3       |
| Mathematics | Select one:                               | 3-4     |
| MATH 101    | Business Mathematics                      |         |
| MATH 113    | Intermediate Algebra for College Students |         |
|             | <b>Total Credits: 13-14</b>               |         |

#### First Year - Winter Semester

| Course # | Course Title                                | Credits |
|----------|---|---------|
| ACCT 202 | Principles of Accounting 2                  | 4       |
| CIS 180  | Spreadsheet Applications - Current Software | 3       |
| ACCT 263 | Computerized Accounting Using QuickBooks    | 3       |
| ECON 201 | Principles of Macroeconomics                | 4       |
|          | <b>Total Credits: 14</b>                    |         |

#### First Year - Spring/Summer Session

| Course # | Course Title            | Credits |
|----------|-------------------------|---------|
| COMA 103 | Fundamentals of Speech  | 3       |
| ENG 106  | Business English        | 3       |
|          | <b>Total Credits: 6</b> |         |

## Accounting AAS Degree (continued)

### Second Year - Fall Semester

| Course # | Course Title                 | Credits |
|----------|------------------------------|---------|
| ACCT 221 | Intermediate Accounting 1    | 4       |
| ACCT 226 | Cost Accounting              | 4       |
| BUS 207  | Business Law 1               | 3       |
| Elective | Select one:                  | 3-4     |
| ACCT 262 | Payroll Accounting           |         |
| BUS 101  | Introduction to Business     |         |
| ECON 202 | Principles of Microeconomics |         |
|          | <b>Total Credits: 14-15</b>  |         |

### Second Year - Winter Semester

| Course #  | Course Title                              | Credits |
|-----------|---|---------|
| ACCT 222  | Intermediate Accounting 2                 | 4       |
| Elective  | Select four tax credit hours from list    | 4       |
| ACCT 238  | Federal Tax Accounting                    |         |
| OR        |   |         |
| ACCT 138  | Income Tax Preparation                    |         |
| AND       |   |         |
| ACCT 139  | Michigan Taxes                            |         |
| Elective  | Select one:                               | 3-4     |
| ACCT 205  | Accounting Internship                     |         |
| BUS 202   | Business Ethics                           |         |
| BUS 240   | International Business                    |         |
| CNT 115   | Cybersecurity Fundamentals                |         |
| PSYCH 153 | Human Relations                           |         |
| POLS 209  | International Relations                   |         |
| PHIL 247  | Logic                                     |         |
| SOC 201   | Principles of Sociology                   |         |
| Science   | Select a General Education Science course | 4       |
|           | <b>Total Credits: 15-16</b>               |         |

**PROGRAM TOTAL 62-65 CREDITS**



It is the policy of Schoolcraft college that no person shall, on the basis of race, religion, color, gender, age, marital status, disability, sexual orientation, and/or national origin, be subjected to discrimination during or be excluded from participating in or be denied the benefits of any program or activity or in employment.

