

ACCOUNTING (AAS)

Award: Associate of Applied Science Degree

No. of credits required: 60

For more information: Contact *Business & Applied Technology* at bat@harford.edu; or Admissions, 443-412-2109.

Program Description

Designed to prepare students to perform accounting activities for corporations, governmental agencies, nonprofit organizations or individuals, this program allows the student to focus on specific areas of interest in the accounting profession. Upon successful completion of the program, students will have a strong background in accounting principles and applications, as well as a strong general education experience.

Program Goals

Students who successfully complete the Accounting Program will:

1. Apply basic financial, managerial, cost and tax accounting principles.
2. Develop and employ problem-solving skills related to accounting issues.
3. Examine accounting as an information processing system.
4. Analyze and discuss transactions and related financial statements.
5. Recognize ethical accounting behavior.

Transfer Information

Accounting students who plan to transfer to a four-year institution should pursue the Associate degree in Business Administration. One opportunity for students interested in a Bachelor's degree in accounting is the dual admissions program with University of Maryland University College. Interested students should consult an academic or program advisor and the transfer guide for the institution to which they plan to transfer.

Employment Information

Accounting personnel compile and analyze business records and prepare financial reports such as income statements, balance sheets, cost studies and tax reports. The major fields of accounting practice are government, industry and public accounting.

According to the Occupational Outlook Handbook, employment of accountants is expected to grow 4%, adding over 61,700 new positions by 2029. The job outlook in the State of Maryland predicts a 9.4% increase in employment of accountants through 2028 according to the Maryland Department of Labor. Most jobs require at least a Bachelor's degree in accounting or a related field, and competition will be keen for the most prestigious jobs. Most employers prefer applicants who are familiar with computers and their applications in accounting. For beginning accounting and auditing positions in the Federal Government, four years of college are required (including 24 semester hours in accounting) or an equivalent combination of education and experience.

Diversity Requirement

To satisfy the diversity requirement: Associate degree students must complete one 3-credit diversity course (D). It is recommended that students select one of the 3-credit (GB), (GAH), (GI) course electives from those that also appear on the approved list of diversity course graduation requirements.

Degree Requirements

Recommended Course Sequence

First Semester		Credits
ACCT 101	Accounting Principles I	3
BA 101	Introduction to Business (GI)	3
ECON 102	Microeconomics (GB)	3
ENG 101	English Composition (GE)	3
MATH 216	Introduction to Statistics (GM)	4
Credits		16
Second Semester		Credits
ACCT 102	Accounting Principles II	3
ACCT 108	Computerized Accounting	3
Select one of the following:		3
BA 210	Business Computer Applications ¹	
CIS 145	Introduction to Microsoft Excel ¹	
CIS 102	Introduction to Information Sciences (GI) ¹	
Select one of the following:		3
ECON 101	Macroeconomics (GB) ¹	
Behavioral/Social Science Elective (GB) (https://catalog.harford.edu/general-education/#behavioral-social-science) ¹		
Physical Education Elective		1
Credits		13
Third Semester		Credits
ACCT 206 or ACCT 208	Cost Accounting or Managerial Accounting	3
BA 246 or BA 205	Legal Environment of Business or Business Law	3
ACCT 213	Intermediate Accounting I	3
Accounting Electives (p. 1)		3
Biological/Physical Lab Science Elective (GL) (https://catalog.harford.edu/general-education/#biological-physical-laboratory-science) ¹		4
Credits		16
Fourth Semester		Credits
ACCT 214	Intermediate Accounting II	3
ACCT 215	Intermediate Accounting III	3
Accounting Electives (p. 1)		6
Arts/Humanities Elective (GAH) ¹		3
Credits		15
Total Credits		60

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Students who plan to continue studies at a four-year institution should select the appropriate course depending upon the four-year institution's particular requirements.

Accounting Electives

Choose nine credits of electives

Code	Title	Credits
ACCT 104	Payroll Accounting	1
ACCT 105	Financial Statement Interpretation and Analysis	1
ACCT 107	Spreadsheet Applications For Accounting	1

ACCT 203	Tax Accounting I	3
ACCT 204	Tax Accounting II	3
ACCT 205	Auditing	3
ACCT 206	Cost Accounting	3
ACCT 208	Managerial Accounting	3
ENG 216	Business Communications	3

General Education Degree Requirements

Note: The following codes identify courses which satisfy the General Education Degree Requirements:

Behavioral/Social Science (GB)

English Composition (GE)

Arts/Humanities (GAH)

Interdisciplinary and Emerging Issues (GI)

Biological/Physical Laboratory Science (GL)

Mathematics (GM)

Biological/Physical Science (GS)